



Student Payments: Tax Compliance FAQ's

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1. Where can I find general information about tax reporting, exemptions, and educational tax credits?

Please refer to [Student Tax Information](#) for additional information about tax reporting, exemptions, and educational tax credits.

2. How do I request a copy of my IRS Form W-2 or IRS Form 1042-S?

Students who have graduated or are no longer actively attending the University cannot access TigerHub, and will require assistance from the Financial Service Center. Please follow the instructions referenced on these links to request a copy of your [W-2](#) or [1042-S](#) tax forms.

3. Why did I not receive an IRS Form 1098-T?

Students who are 100% supported for *qualified* charges do not receive a Form 1098-T. The 1098-T is only issued to students who are not 100% supported by University or non-University grants for *qualified* charges, which include tuition, required fees, and required course materials. Charges for room and board are not considered to be *qualified*. The student health fee is considered to be *nonqualified* for undergraduate students, and *qualified* for graduate students. Also, students who are foreign nationals (nonresidents) do not receive a 1098-T. If you were not 100% supported for *qualified* charges, and did not receive a 1098-T, please contact the [Financial Service Center](#) for assistance.

4. How do I know if my scholarship or fellowship payment is considered taxable income?

Please refer to the information regarding taxation of [Scholarships and Fellowships](#) for guidelines to determine if your payment is taxable (*nonqualified*) or nontaxable (*qualified*).

5. Why didn't I receive an IRS Form W-2 for a *nonqualified* (taxable) scholarship or fellowship payment?

For U. S. citizens or permanent residents: Although the amounts may be considered taxable, the University is not required to report *nonqualified* scholarship or fellowship payments, or withhold taxes from these payments for U. S. citizens or permanent residents. If you received one or more *nonqualified* payments, you should have received a Notification Letter in late January from the University that references these payments. (NOTE: If you did not receive a *nonqualified* payment, then you will not receive a Notification Letter). You are instructed by the IRS to self-report this income on your tax return using the Notification Letter you received from the University in January. When filing your taxes, please use the Notification Letter to obtain the year-to-date scholarship or fellowship payment totals. However, if a student returns a portion of unspent funds, this amount should be deducted by the student from the Notification Letter totals. The Notification Letter amounts will not be included on Form W-2. Please feel free to contact the Financial Service Center for questions regarding the Notification Letter. Please refer to the information regarding taxation of [Scholarships and Fellowships](#) for guidelines.

For students taxed as foreign nationals (nonresidents): Taxable scholarship or fellowship payments made to foreign nationals (nonresidents) may be subject to U.S. federal tax withholding and, if so, will be reported on a Form 1042-S. Please refer to [Student Tax Information](#) and [Scholarships and Fellowships](#) for information regarding these *nonqualified* scholarship or fellowship payments.

6. I received support for living expenses (housing, meals, etc.). Are these payments taxable?

Typically, yes. These payments are normally considered to be taxable income, because they are not required for completion of the degree program. Since the payments are classified as a *nonqualified*

scholarship or fellowship, tax withholding and reporting differ depending on your citizenship or resident status. Please refer to [Scholarships and Fellowships](#) for additional information about tax reporting.

7. How does tax reporting work for students taxed as foreign nationals (nonresidents)?

Please refer to [Student Tax Information](#) and [Payroll Tax Issues for Foreign National Students and Employees](#) for additional information about tax reporting, exemptions, and educational tax credits for foreign nationals (nonresidents).

8. I attended a conference and was reimbursed for expenses and travel. Are these expenses considered taxable income?

If the expenditure is required for a degree program, then it is considered nontaxable income (*qualified*). Please refer to the information regarding taxation of [Scholarships and Fellowships](#) for guidelines to determine if your payment is nontaxable (*qualified*) or taxable (*nonqualified*). The funding request should have been made via the University's [SAFE](#) System. However, if the conference was for official University business, then the funding request should have been made via the University's Concur Expense Reimbursement System.

9. I received several SAFE System payments (Senior Thesis Research, Study Abroad, Internships, Independent Work, Special Projects, and Group Activities) throughout the year? How do I know if they are considered taxable income?

Please refer to the information regarding taxation of [Scholarships and Fellowships](#) for guidelines to determine if each payment is taxable (*nonqualified*) or nontaxable (*qualified*).

10. I received a prize or award payment? Is it considered taxable income, and what form should I receive?

If you received a prize or award payment, the amount is reported on the Form 1099-MISC and reported to the IRS. For a foreign national (nonresident), prizes and awards are reported on a 1042-S. These forms are mailed to your permanent address on record. IMPORTANT: Please note that in this context, prizes or awards are not categorized as scholarships or fellowships, and therefore are not issued through the SAFE System. Any amount described as a prize or award must be received in the form of US currency and be free from all academic restrictions or obligations. In other words, a prize or award in this context is a form of cash in which the winner can spend the money in any manner they choose. Any prize or award that has academic restrictions or requirements ("I must use this money to go to the conference and present my research paper...") is actually a *nonqualified* scholarship or fellowship.

11. I received a prize payment for \$150? Why didn't I receive a Form 1099-MISC?

The IRS requires reporting of cumulative payments of \$600 and over within a calendar-year. For example, payments of \$150 and \$450 would be reported on the 1099-MISC. Otherwise, the University is not required to issue a 1099-MISC to the payee. Please note: For foreign nationals (nonresidents), prizes of any amount are reported on a 1042-S form.

12. What types of payments appear on my W-2?

Compensation received for hourly work is taxed when paid and will be reported on Form W-2.

Although the amounts may be considered taxable, the University is not required to report *nonqualified* scholarship or fellowship payments on Form W-2, and therefore will not be included. Graduate student Assistantship in Research (AR), Assistantship in Instruction (AI), and compensation received for hourly work, is taxed when paid and will be reported on Form W-2.

13. Who can I contact for tax filing guidance?

Although the University is unable to provide personal tax advice, we can share the names of several [Tax Advising Firms](#) outside of the University who can further assist you. These local firms offer both US and nonresident tax filing advice. **Note:** *Princeton does not have a financial investment in any of these firms, and makes no recommendation for which one to choose, if any. Princeton also takes no responsibility for which firm you choose and for any tax advice you receive.*

14. When are tax forms issued, and when do I need to file my taxes by?

The following tax forms are generally mailed during the final week of January (Form W-2, Form 1098-T, and Form 1099-MISC), while the Form 1042-S is mailed in early March. The IRS filing deadline is typically April 15th, however various filing date exceptions and extensions may apply.

15. Can I receive multiple tax forms for the same calendar year?

Yes. It is possible to receive one or more tax forms depending on the type of payment received from the University. You may also receive tax forms from other organizations from which you earned income.

16. FOR GRADUATE STUDENTS ONLY: Why didn't I receive a Form W-2 for my fellowship stipend?

Has it been reported to the IRS?

Graduate student fellowship stipends for living expenses (housing, meals, etc.) are classified as *nonqualified* fellowships, and therefore tax withholding and reporting requirements differ depending on your citizenship or resident status.

For U. S. citizens or permanent residents: Although the amounts are typically considered to be taxable for all students, the University is not required to report these specific fellowship payments or withhold taxes from these payments for U. S. citizens or permanent residents. Therefore, no formal tax document is provided to you, nor filed by the University with the IRS. When filing your taxes, please use the [last pay statement of the year](#) as illustrated via the link to obtain the year-to-date fellowship payment totals. These amounts will not be included on Form W-2.

For students taxed as foreign nationals (nonresidents): Taxable scholarship or fellowship payments made to foreign nationals (nonresidents) may be subject to U.S. federal tax withholding and, if so, will be reported on a 1042-S Form. For students taxed as foreign nationals (nonresidents), please refer to [Student Tax Information](#) and [Scholarships and Fellowships](#) for information regarding these *nonqualified* fellowship payments.

17. FOR GRADUATE STUDENTS ONLY: What types of payments should appear on my Form W-2?

Assistantship in Research (AR), Assistantship in Instruction (AI), and compensation received for hourly work is taxed when paid and will be reported on Form W-2.