

**AMOUNT**

## 2020 Tax Information Fellowship/Scholarship Payments

The amount shown above was paid to you through the **University payroll as a Fellowship/Scholarship**. These payments were issued under the Internal Revenue Service Code Section 117 and do not constitute wages. Therefore, no Social Security or Medicare deductions are required.

Any non-payroll scholarships, such as Pell Grants or Supplemental Equal Opportunity Grants, are **not** included in the above total. If you received any of these grants, please refer to your award notice for the scholarship amounts.

Non-Degree Candidates Postdoctoral Fellowships	Degree Candidates Fellowships
<ul style="list-style-type: none"> <li>Amount reported above.</li> </ul>	<ul style="list-style-type: none"> <li>Amount reported above.</li> </ul>
<ul style="list-style-type: none"> <li>Total amount of fellowships are fully taxable for both federal and state income.</li> <li>You may need to file estimated taxes for next year. See <a href="#">IRS Publication 505: Tax Withholding and Estimated Tax</a>.</li> </ul>	<ul style="list-style-type: none"> <li>Educational expenses incurred can be applied to reduce the federal and state taxable income.</li> <li>You may need to file estimated taxes for next year. See <a href="#">IRS Publication 505: Tax Withholding and Estimated Tax</a>.</li> </ul>

You are responsible for maintaining records to support your decision that certain awards or amounts received are not taxable. You will also need to have appropriate receipts to support your offset of your course-related expenses such as tuition, fees, books and supplies. For additional information see [IRS Publication 970: Tax Benefits for Education](#).

### Federal and State Tax Information

**Internal Revenue Service**      <https://www.irs.gov/>  
 How to Contact the IRS:      <https://www.irs.gov/help/telephone-assistance>  
 Forms and Publications:      <https://www.irs.gov/forms-instructions>  
 Assistance for Individuals:      (800) 829-1040, Monday – Friday, 7:00 a.m. - 7:00 p.m. (local time)  
 IRS Publication 505: Tax Withholding and Estimated Tax      <http://www.irs.gov/pub/irs-pdf/p505.pdf>  
 IRS Publication 970: Tax Benefits for Education      <http://www.irs.gov/pub/irs-pdf/p970.pdf>

**Wisconsin Department of Revenue**      <https://www.revenue.wi.gov/>  
 How to Contact the WI DOR:      <https://www.revenue.wi.gov/Pages/ContactUs/home.aspx>  
 DOR Office Locations      <https://www.revenue.wi.gov/Pages/FAQS/ise-address.aspx>  
 Forms and Publications:      <https://www.revenue.wi.gov/Pages/HTML/formpub.aspx>  
 Assistance for Individuals:      (608) 266-2486

Rev 2021.01