## **Brown University**

## Brown Student Fellowship Form

Use this form to accompany a miscellaneous payment for a fellowship. A fellowship is an amount paid to or allowed for the benefit of an individual to aid in the pursuit of that individual's own study or research.

Fellowships can help to fund independent travel, research and teaching for both undergraduate and graduate students at the University as well as supplemental payments for research expenses to internal or external researchers. No service is expected in return for a fellowship; it is provided to a student/scholar to further their education or research.

Fellowships may be taxable to the recipient. For more information, refer to <u>Publication 970</u>, Tax Benefits for Education. US Residents and Resident Aliens will not receive a tax reporting form. Nonresident Aliens will receive a Form 1042s for payments of any amount (see the <u>Foreign National Payments and Taxation</u> website for more information).

## **Instructions:**

- 1. Ensure recipient is registered as a miscellaneous payee.
- If the recipient is a foreign national, ensure the individual has registered in Brown's tax analysis software (Sprintax Calculus) so that the Foreign National Tax Office can review their documents and apply any available tax treaty benefits.
- 3. Attach this completed form to the Workday Miscellaneous Payment Request..

Date:
Amount:
Student Name:
Foreign National: YES NO
If yes, what is the country of residency?
If the recipient is a foreign national: will this fellowship be used for research outside of the United States? YES NO If yes, where?
Fellowship Description: