

To: Scholarship/Fellowship Recipients
From: Sheri Walters
RE: Scholarship Tax Information for 2025

According to our records, you are the recipient of funds identified as scholarship/ fellowship income paid by the Research Foundation of CUNY (RFCUNY) during calendar year 2025. This courtesy letter is to alert you to the tax consequences of these payments under US TaxLaw.

Qualifying Scholarships/ Fellowships

As per IRS, Scholarships and Fellowships are qualified if they are used to pay for tuition and required fees (course-related expenses, books and supplies) at an eligible educational institution. Qualified amounts are excluded from gross income and therefore not taxable to the recipient.

Nonqualified Scholarship/ Fellowships

Any amounts received in excess of tuition, fees, books, supplies and equipment is a non-qualified scholarship/fellowship. Payments of stipends for room and board, travel, living expenses, research, clerical help, equipment, health insurance or an expense not required for enrollment is non-qualified scholarship/fellowship and is taxable to the recipient.

Tax Consequences to You

For U.S. Citizens and Resident Aliens for Tax Purposes, non-qualified scholarship/fellowship income is self-reported as required by the IRS. As per IRS guidance RFCUNY does not withhold tax to domestic students or provide students with tax Form 1099. Students are responsible for reporting taxable income, and for remitting any tax due.

It is advised that you contact a certified tax professional regarding the self-reporting and tax consequences to determine appropriate treatment.

Bring this letter with you to your tax advisor, along with a record of the payments received during the calendar year (January 1 to December 31) and the original award letter. Each person's tax liability depends on unique circumstances and must be reviewed on an individual basis.

If you need any copies of documents regarding your payments, please contact the Finance Team for assistance at (212) 417-8599 or email your question to ach_payments@rfcuny.org.

For more information on scholarships/Fellowships please see [Topic No. 421, Scholarships, Fellowship Grants, and Other Grants | Internal Revenue Service \(irs.gov\)](#).

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