## **Tax Information for Students**

This information is of a general nature, and does not constitute tax advice. Students should consult the Internal Revenue Service, the New York State Department of Taxation and Finance, or a certified tax professional for tax counsel.

## **Scholarships and Fellowships**

Grant aid (scholarships and fellowships) covering the cost of tuition and required fees, books and related classroom expenses, is non-taxable.

Grant aid used for room, board, travel, and incidental living expenses is subject to US federal and state income taxation. In all cases, students are responsible for accurately reporting grant aid amounts, filing returns, and making estimated tax payments, if appropriate.

- There is no withholding on scholarships disbursed to US students and permanent residents. Columbia University is not required to, and does not report, this income to the IRS.
- International students can refer to this page for withholding information.

## **Additional Information**

For additional information, please consult:

- The <u>Tax Information</u> page provided by Student Financial Services
- The <u>Tax Benefits for Education</u> page provided by the IRS
- Foreign Students and Scholars page provided by the IRS