
UNIVERSITY OF WISCONSIN
SERVICE CENTER

21 N. Park Street, Suite 5101
Madison, WI 53715-1218

January 17, 2012

REPORTABLE FELLOWSHIP

**2011 Tax Information
Fellowship/Scholarship Payments**

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

Any non-payrolled 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">• Amount reported above.	<ul style="list-style-type: none">• Amount reported above.
<ul style="list-style-type: none">• Total amount of fellowships are fully taxable for both federal and state income.• You may need to file estimated taxes for next year. See IRS Publication 505 at: http://www.irs.gov/pub/irs-pdf/p505.pdf for additional information.	<ul style="list-style-type: none">• Educational expenses incurred can be applied to reduce the federal and state taxable income.• You may need to file estimated taxes for next year. See IRS Publication 505 at: http://www.irs.gov/pub/irs-pdf/p505.pdf for additional information.

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", at: <http://www.irs.gov/pub/irs-pdf/p970.pdf>.

Federal and State Tax Information

US Internal Revenue Service <http://www.irs.gov/>
How to Contact the IRS: <http://www.irs.gov/contact/index.html>
Forms and Publications: <http://www.irs.gov/formspubs/index.html>
Assistance for Individuals: 1-800-829-1040

Wisconsin Department of Revenue <http://www.revenue.wi.gov/>
Contact the WI DOR: <http://www.revenue.wi.gov/contactus/index.html>
Forms and Publications: <http://www.revenue.wi.gov/html/formpub.html>
Assistance for Individuals: (608) 266-2772