The University of Chicago has made a payment to you regarding travel or supplies. The IRS defines travel or reimbursement for supplies to be an unqualified expense and is taxable (scholarship) income. However, the IRS recognizes that some travel and supply expenses are necessary and required for a student’s educational needs.

Travel reimbursements are not reportable to the Internal Revenue Service (IRS) as income to the student if the student can document that the travel:

* Directly supports a faculty members’ project or research program, or
* Is related to presenting at a conference, or
* Is an integral part of the student’s degree work, or
* Is official University business

Any reimbursement to an undergraduate or graduate student which has not met one of the above criteria for University student travel reimbursement will be classified as taxable scholarship income to the recipient per IRS regulations.

If your travel or supply payment is considered to be reimbursement as defined above, you are required to submit a certification letter with your reimbursement request and the form will be signed off by a faculty member or Principal Investigator. It is highly recommended that you retain a copy of the certification letter for your records.

The University of Chicago cannot provide individual tax assistance or refer you to a specific tax accountant or software for your tax filing. If you choose to use an accountant or attorney, you will want to ensure the individual has experience with student tax matters. However, there are many tax publications and regulations that may assist you in your personal tax filing for your student income. This information is not exclusive and may or may not apply to your personal tax filing.

IRS Publication 17 – Your Federal Income Tax

IRS Publication 504 – Exemptions, Standard Deduction and Filing Information

IRS Publication 505 – Tax Withholding and Estimated Tax

IRS Publication 525 – Taxable and Nontaxable Income

IRS Publication 970 – Tax Benefits for Higher Education

IRS Publication 929 – Tax Rules for Children and Dependents