

LEHIGH UNIVERSITY STUDENT DISBURSEMENT FORM

The purpose of this form is to process payment requests and/or record financial support to **Graduate and Undergraduate** students in the form of **awards, grants or other financial support not processed by Financial Aid, Payroll or the Bursar's Office**. Awards can take several forms, including direct payments to the student via Accounts Payable check, expense reimbursements, payment of student expenses by a department, and establishment of an agency fund for future personal research activity. If the award is being made to a group of students, submit one form for each student or attach a spreadsheet listing personal information and award amounts for each student with student's signature. Unless otherwise specified, group awards will be split evenly between each student in the group.

To be Completed by Award Recipient

*****Please see Page Two for important Tax and Financial Aid information*****

Recipient Name: _____ LIN: _____ U.S. Citizen or Permanent Resident of U.S.? Yes **(1)** ___ No **(2)** ___
(1) Attach IRS Form W-9* (see Accounts Payable website) **(2)** Attach International Tax Information Form* (see Payroll Office website)
*If not previously paid by Lehigh University

Recipient Signature: _____ Date: _____ Graduate Student ___ Undergraduate Student ___

To be Completed by Awarding Department

Description of Award: _____ Dollar Amount of Award: _____

Process Award as (check one):

___ Check Payment/Reimbursement (attach receipts) ___ Transfer funds to Agency Index 9_ _ _ _ _ for future use by student (funds not refundable to University)
___ Record expense paid by University on behalf of student (attach proof of payment) ___ Other (describe): _____

Please answer each of the following questions. Any "Yes" answers should be fully explained on the back of the form

- a) Was the student required to provide services that provided a benefit to the University as a condition to this award? ___ Yes ___ No
- b) Does this award reimburse educational expenses required of all participants in a course that is recorded on the student's University transcript? ___ Yes ___ No
- c) Is this payment a prize? A prize is defined as a payment resulting from winning a competition that is not related to education or scholastic efforts ___ Yes ___ No

Charge Award to Index: _____ Financial Mgr/Authorized Signer (signature): _____ Date: _____

If taxable, charge above Index for the tax: ___ Yes ___ No Financial Mgr/Authorized Signer (print name): _____

Dept Contact Person: _____ Phone Extension: _____ Check Delivery Instructions: _____

Submit completed form and all attachments to: Lehigh University Accounts Payable Department, 520 Brodhead Avenue

8/22/13

IMPORTANT TAX AND FINANCIAL AID INFORMATION FOR RECIPIENTS OF LEHIGH UNIVERSITY STUDENT AWARDS

In most cases, student awards for travel grants, research awards, and participation in conferences that enhance the student's educational and personal development, but are not part of mandatory tuition and fees, are classified as fellowships for tax purposes. Cash awards for academic achievement are classified as academic awards for tax purposes.

IRS regulations do not require the University to report or withhold taxes on payment of fellowship awards to U.S. citizens. However, the IRS considers fellowships to be taxable income and reportable on personal income tax returns. The University is required to report academic awards to U.S. citizens on IRS Form 1099-MISC if total exceeds \$600 in the calendar year.

Fellowships and academic awards to students who are nonresident aliens are often subject to IRS tax reporting by the University and may be subject to federal income tax withholding. Depending on the student's visa status and nature of the award, any required tax withholding will be applied at either 14% or 30%. Some students may qualify for a reduced rate of tax withholding if they meet certain exemptions, including application of relevant income tax treaties. The Controller's Office will make the determination of required tax reporting and withholding based upon information submitted on this form and the Foreign National Information Form. **Please note that any mandatory income tax withholding from non-cash awards will be charged to the student's Bursar's Office account.**

***Please note that receipt of funds may affect your current financial aid award. Please contact the Office of Financial Aid to determine if an adjustment will be made to your financial aid package.

Department Use:

Additional information for "Yes" responses to question:

a)

b)

c)

Controller's Office Use:

Determination of recipient's tax status: _____

Payment is classified as:

Academic Award _____

Fellowship without withholding/reporting _____

Fellowship with withholding/reporting _____

Compensation _____

Prize (Contest) _____

Other: _____

Reviewed by: _____

Date: _____