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UNIVERSITY OF WISCONSIN  
SERVICE CENTER

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

January 16, 2009

**REPORTABLE FELLOWSHIP**

**2008 Tax Information  
Fellowship/Scholarship Payments**

The amount shown above was paid to you through the **University payroll as a Fellowship/Scholarship**. These payments were issued under the 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.

<b>Non-Degree Candidates POSTDOCTORAL FELLOWSHIPS</b>	<b>Degree Candidates FELLOWSHIPS</b>
<ul style="list-style-type: none"><li>• Amount reported above.</li></ul>	<ul style="list-style-type: none"><li>• Amount reported above.</li></ul>
<ul style="list-style-type: none"><li>• Total amount of fellowships are fully taxable for both federal and state income.</li><li>• You may need to file estimated taxes for next year. See reverse side under Tax Information and Assistance for the website address of IRS Publication 505.</li></ul>	<ul style="list-style-type: none"><li>• Educational expenses incurred can be applied to reduce the federal and state taxable income.</li><li>• You may need to file estimated taxes for next year. See reverse side under Tax Information and Assistance for the website address of IRS Publication 505.</li></ul>

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.

(OVER)

## Tax Information and Assistance

IRS Pub. 505 Tax Withholding and Estimated Tax	<a href="http://www.irs.gov/pub/irs-pdf/p505.pdf">http://www.irs.gov/pub/irs-pdf/p505.pdf</a>
IRS Pub. 970 Tax Benefits for Education	<a href="http://www.irs.gov/pub/irs-pdf/p970.pdf">http://www.irs.gov/pub/irs-pdf/p970.pdf</a>
IRS--Assistance	<b>1-800-829-1040</b>
IRS--Forms	<b>1-800-829-3676</b>
IRS--Website	<a href="http://www.irs.gov">http://www.irs.gov</a>
Wisconsin Department of Revenue--Assistance	<b>1-608-266-2486</b>
Wisconsin Department of Revenue--Forms	<b>1-608-266-1961</b>
Wisconsin Department of Revenue--Website	<a href="http://www.revenue.wi.gov">http://www.revenue.wi.gov</a>