

US FEDERAL TAX INFORMATION FOR INTERNATIONAL STUDENTS

1. Students who receive scholarships or other funding are subject to federal tax withholding.
 - a. Scholarships and/or waivers that apply directly to tuition and fees are not subject to tax
 - b. Scholarships and/or waivers that pay housing, meals, or exceed tuition and fees are subject to tax
 - c. Documentation can reduce withholding tax from 14% to 0% depending on tax treaty and the student's unique circumstances
 - d. Prizes and awards are also taxable, usually at 30%

Example 1:	Tuition and fees	\$ 8,846.00
	Housing	\$ 1,600.00
	Meals	\$ <u>1,415.00</u>
	Total	\$11,861.00
	Scholarship	(\$ 5,500.00)
	Tuition Waiver	(\$ 3,346.00)
	Housing Waiver	(\$ <u>800.00</u>) **
	Income Tax – 14%	\$ 112.00
	Total for student to pay	\$ 2,327.00

The starred item (housing waiver) is taxable income. Depending on information provided by the student, this amount is taxable at 14% (\$112.00). If the student is from a country with a tax treaty with the US, the tax liability can be eliminated.

Example 2:	Athletic off-campus rent (\$300.00)	
	14% income tax	<u>\$ 42.00</u>
	Net rent payment	(\$258.00)

2. Student Accounts will contact you by LCMail with information on new, or additional, documents that need to be completed.
3. If you have questions regarding how to complete these documents please contact Student Accounts by e-mail or in person for assistance. There will be a student computer available in Student Accounts for your convenience.
4. Once all documents have been completed, Federal Tax will be calculated and posted to your account. You are then responsible to pay this tax by standard fee payment deadlines.
5. At the beginning of each term, these documents will be reviewed and the information updated in our files.
6. Student Accounts contact information:

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