



PAYMENT REQUEST FORM FOR STUDENT AID RECIPIENTS - CONCUR

Not for services rendered

UNIVERSITY of HAWAII*
FOUNDATION

*Allow two weeks for processing**

PAYMENT INFORMATION

Academic Year: _____ Total Award \$ _____ Scholarship Fellowship* Grant
 Award Reimbursement

*If marking Fellowship, please indicate on line if for cost of attendance (e.g. tuition, books, fees, etc.) or research related costs toward degree. For costs of attendance, payment is paid through student Banner account. For research, UHF will process a check to student. _____

Payment: Year (split payment; Fall & Spring) Fall Only Spring Only Summer Only

If student will be submitting forms for ACH payment, please check box:

APPLICANT INFORMATION

Name: _____
Last First M.I. Mr/Mrs/Ms

Address: _____ UH Student Banner ID: _____

_____ (If Non-UH Student, please send SSN through [ShareFile](#))

_____ Country: _____ Phone #: (____) _____

E-mail address: _____ Primary UH Campus: _____

Mailing address for tax form: _____

Indicate if for Travel/Program Expenses/Award Type/Other Information: _____

For non-scholarship payment only:

US citizen: Yes No

If no, please mail or use the [ShareFile](#) link to provide the following forms: UHF Form F008 Foreign National Information, IRS Form W-8BEN Certificate of Foreign Status, copy of passport I.D. page, copy of visa, and copy of I-94 Arrival/Departure Record (front & back). **F-1** visa holders must include copy of I-20 Certificate of Eligibility for Nonimmigrant (front & back). **J-1** visa holders, include a copy of IAP-66.

Resident aliens not updated in the UH System: please send green card or official documents confirming your immigration status.



UH FOUNDATION INFORMATION REGARDING STUDENT AID TAXABILITY

DEFINITION OF STUDENT AID:

Scholarship An amount paid to or for the benefit of a student enrolled at an educational institution to aid in cost of attendance (tuition, books, fees, etc.). Payment is disbursed from UHF account, and inputted directly to student's UH account 10 days prior to the start of the majority of their classes.

Fellowship An amount paid to or for the benefit of a student enrolled at an educational institution to aid in the pursuit of study or research (e.g. tuition, books, fees, etc., or travel supplies needed to conduct research relative to their degree). Usually for a graduate student. Fellowships can be either Scholarship, Grant, or both.

Award Recognition for special achievement, special skill/knowledge, or prize such as winning a contest. Awards are for past accomplishment and are not required to be used for educational purposes.

Grant Funding for research, supplies, travel to conduct studies or present student's research, or other required support to assist student's academic pursuits, using their special skill/knowledge, proposal, presentation, in a specific area of study.

Reimbursement An amount paid to or for the benefit of a UH student to aid in the pursuit of study or research, or to pay for materials, travel, etc. (Paid after as a reimbursement, per proof of original payment/receipt.)

TAXABILITY:

Award/Grants All awards and grants are taxable and reportable.

US Citizens or Resident Aliens receiving single or aggregate awards of \$600 or more will receive an IRS Form from the UH Foundation at calendar year end for filing with their income tax return.

Nonresident Aliens will be subject to a thirty percent (30%) tax withholding on **all** awards/grants, regardless of tax treaty benefits.

Scholarship/Fellowship A scholarship or fellowship is tax-free only if you are a candidate for a degree at an educational institution **and** it is a qualified scholarship or fellowship. A qualified scholarship or fellowship is defined as amounts received for tuition and fees paid to enroll in, or to attend, an educational institution, or fees, books, supplies, and equipment that are required for the courses at the educational institution.

US Citizen and Resident Alien expenses above their cost of attendance budget, including room, board, travel, etc., are taxable. Also, any amount given to a student who is not enrolled in a degree program is taxable. Although you will not receive a tax form from the UH Foundation for your scholarship/fellowship, you will be required to report taxable amounts on your income tax return. For more information, please see IRS Publication 970 Tax Benefits for Education or contact your tax advisor.

Nonresident Aliens If there is no tax treaty between the United States and your country of residence, the University will issue payment back to you after a required 14% withholding tax is deducted. The University will issue IRS Form 1042-S for any scholarship or fellowship received which can be filed with your income tax return. For more information, please see IRS Publication 515 U.S. Withholding of Tax on Nonresident Aliens and Foreign Entities or contact your tax advisor.