

IHS Tax Form Guidelines

The following information is provided to help facilitate the completion of tax documents and to ensure that no avoidable or unnecessary complications arise in the process of tax reporting. Please read this document carefully.

Guidelines for All Award Winners

Eligibility: Each award winner is responsible for verifying their eligibility to receive funding from the Institute for Humane Studies before they accept this award. Award winners should check with their university departments, international student offices, or private foundations (as appropriate) to verify their eligibility.

Tax Form: All award winners must submit either a completed IRS Form W-9 or W-8BEN, as is appropriate to their tax status, prior to receiving their award. Award winners are responsible for any applicable taxes on the award.

Tax Advice: This webpage contains instructions on how to complete tax forms per IHS standards, but the Institute for Humane Studies cannot tell you which tax form is appropriate for your specific circumstance or how to complete certain sections of the form(s). If you have questions about which form to fill out or how to fill out a specific section, we encourage you to consult with a qualified tax professional, relevant university department, or international student office. You may also be able to utilize [ChatGPT](#) to find resources.

Information changes: Please complete the appropriate form with your *current* information, even if any of the information on your tax form is going to change (e.g. your mailing address, residency status, tax status) within the year. You are responsible for reaching out to us if any of this information changes during the program term. We will send you a new form to complete and this will replace any previous forms that we have on file. If you need to provide updated information, you can email Funding@TheIHS.org to let us know.

Current Date: Tax forms are only valid for one calendar year from the date of signature. Please be sure to use the current date when you sign your tax form.

Guidelines for Award Winners Completing the IRS Form W-9

To meet IHS standards, you must complete all of the required fields of the W-9 form that will be sent through DocuSign, our secure electronic form and e-signature platform. These required fields are: full legal name, federal tax classification, permanent address, social security number or individual tax identification number, signature, and current date.

1099-MISC: Award winners that receive more than \$600 in one calendar year who complete an IRS Form W-9 will receive an IRS Form 1099-MISC during tax season. These payments will be reported as “other income” (Box 3) on the IRS Form 1099-MISC. Any taxes that have been withheld will also be reported on this form (Box 4).

F-1 Visa with W-9: If you are attending a U.S. university on an F-1 visa, have been in the U.S. for at least 5 years, and you complete an IRS Form W-9, please select that you are a U.S. citizen or resident alien for tax purposes on your confirmation form. If you have any questions or concerns about your award payment, please respond to your acceptance email so we can assist you.

Guidelines for Award Winners Completing the IRS Form W-8BEN

To meet IHS standards, you must complete all of the required fields of the W-8BEN, which will be sent through DocuSign, our secure electronic form and e-signature platform. These required fields are: full legal name, country of citizenship, permanent residence address (typically in your country of citizenship), current mailing address (if different from permanent address), U.S. taxpayer identification number (if applicable), foreign tax identification number (if applicable), date of birth, signature and current date. Part II of the W-8BEN form is optional and you should only complete it if you’re attempting to claim tax treaty benefits to avoid tax withholding at 30%.

SSN/ITIN: Award winners should only include U.S. taxpayer identification number (line 5) if it is a currently issued SSN/ITIN. It is not necessary to obtain a U.S. SSN or ITIN to complete this form. If you are attending a U.S. university on an F-1 visa, you must include your U.S. taxpayer identification number.

Tax Withholding: Award winners completing this form are non-resident aliens and may be subject to 30% tax withholding on their award. Award winners may be eligible for an exemption from this withholding by citing the appropriate article of the tax treaty between the United States and the country in which the fellow maintains primary tax presence, if one exists.

- Please note: not all countries have a tax treaty with the U.S and not all tax treaties contain an exemption from withholding on fellowships, grants or award payments.
- If you want to claim tax treaty benefits, you must fully complete Part II of the W-8 BEN which includes lines 9, 10, and an explanation. Tax treaties between the U.S. and various countries can be accessed on the IRS website here: <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>
- If it is unclear whether or not the tax treaty between the U.S. and your country of residence contains an applicable article we recommend speaking with a professional tax advisor or your International Programs and Services office (or whomever sponsored your visa) at your university before you complete this form.

- ***If you do not claim tax treaty benefits correctly, do not claim tax treaty benefits at all, or if there is no treaty/article for you to claim then we will have to deduct 30% of your payment for tax withholding.***
- Once your award is paid, we cannot accept an updated copy of IRS Form W-8BEN with corrections to Part II if taxes were withheld; if you believe taxes were withheld by mistake you will have to make that claim to the IRS during tax reporting season.

1042-S: All award winners who complete a W-8BEN will receive an IRS Form 1042-S during tax season. These payments are typically reported under the scholarship or fellowship grants, or other income code; however, this is not an exhaustive list. Any funds withheld for tax purposes will also be reported on this form.

Exceptions: Award winners who maintain a non-U.S. tax presence, are faculty or pursuing their doctoral degree at a U.S. institution as a non-resident, and are ineligible to receive funding reported in this way should contact us at Funding@TheIHS.org.