

Taxation of International Student Scholarship

University of Louisiana at Lafayette

- **Nonqualified Scholarship/Fellowship**
 - **Housing**
 - **Meals**
 - **Insurance**
 - **Travel**
 - **Cost of Attendance (COA Athletics)**

- **Exemption on 14% withholding requirement**
 - **Tax Treaty (must have TIN or SSN)**
 - **Has met the substantial presence test and is considered a resident alien (RA) for tax purposes (RA will be taxed on worldwide income)**

Substantial Presence Test

(Students are exempt from counting days for the first 5 years present in the US)

- **To meet the SPT test, you must be physically present in the US on at least**
 - 1 31 days during the current year; and**
 - 2 183 days during the 3 year period that includes the current year and the 2 years immediately before that counting**
 - **All the days you were present in the current year; and**
 - **1/3 of the days you were present in the first year before the current year; and**
 - **1/6 of the days you were present in the second year before the current year**

- **All students who receive nonqualified scholarships will be asked to complete**
 - **Student Foreign National Data Form (used to determine SPI)**
 - **Must include copies of (1) passport; (2) Visa; (3) I94; and (4) I20 or DS2019**