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**From:** Postdoctoral Scholar Appointments and Services <postdoc@grad.ucla.edu>  
**Sent:** Wednesday, February 06, 2019 2:27 PM  
**To:** Postdoctoral Scholar Services  
**Subject:** Important 2019 Tax Information for Postdoctoral Fellows

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**Please forward this important tax information to Postdoctoral Scholar-Fellows (3253) in your department.**

## **UCLA** GRADUATE DIVISION

**February 4, 2019**

**The information provided only applies to Postdoctoral Scholars-Fellows (3253) who received fellowship income and who are US citizens, permanent residents, refugees, asylees, or residents for tax purposes. The information furnished is not an official accounting document and is provided as a courtesy to assist with determining payments received during the tax year. The Grant Report is not an official tax document for federal or state tax reporting purposes.**

Fellowships are defined as payments to aid one's pursuit of advanced training and research and are issued for the primary benefit of the individual receiving the payment. Because of their status as non-degree candidates, fellowship income received by a Postdoctoral Scholar is considered fully taxable by federal and state tax boards. For further information, please read IRS

Publication 970 – Tax Benefits for Education by visiting:

<http://www.irs.gov/Forms-&-Pubs>.

U.S. citizens, permanent residents, refugees, asylees and residents for tax purposes **do not** have federal or state income tax withheld from their fellowship income. In addition, there is no official reporting to the Internal Revenue Service (IRS) or the California State Tax Franchise Board regarding the amount of payments made by the university. The university does not issue 1099 forms or other similar tax documents for federal or state reporting purposes. Individuals are expected to keep a record of fellowship payments in the form of check stubs, direct deposits, etc. as proof of payments received to help in reporting such payments during tax filing.

**For fellowship disbursements occurring between January to August 2018:**

Postdoctoral Scholars may use their BOL login to access an “Unofficial Scholarship/Fellowship Grant Report” via MyUCLA at <http://my.ucla.edu/>. Once logged in, they can access the report by clicking on the Finances and Jobs section followed by Tax Information to obtain the report. The report is **not** an official tax document. It should not be included with any tax return.

**For fellowship disbursements occurring between September 2018 to**

**Present:** Postdoctoral Scholars may use their BOL login to “View Paycheck” PDFs via UCPATH at <https://ucpath.universityofcalifornia.edu/>. Once logged in, they can access the files by clicking on the View Paycheck button. These files are **not** official tax documents. They should not be included with any tax return.

Please refer to the W-2 forms for salary information from positions such as Postdoctoral Scholar-Employee (3252).

Fellowship information contained within the aforementioned reports and files do **not** include the taxable portion of the UC Contribution for health benefits (covered by the University for Postdoctoral Scholars who have Fellow or Paid-

Direct Appointments and do NOT have at least a 50% employee appointment at the same time). For information about the dollar amount of health benefits coverage, the Postdoctoral Scholar needs to contact the UCPATH Center directly. UCPATH Center can be reached at <https://ucpath.universityofcalifornia.edu/> and clicking on the Ask UCPATH Center button.

The offices of Fellowships and Financial Services and Postdoctoral Scholar Appointments and Services cannot provide any tax advice or assistance as staff are not tax professionals. We strongly encourage Postdoctoral Scholars to seek out a certified tax professional should help or guidance be required with a tax return.

**Sincerely,**

**Fellowships and Financial Services**

**UCLA Graduate Division**

[gdsupport@grad.ucla.edu](mailto:gdsupport@grad.ucla.edu)

**Postdoctoral Scholar Appointments and Services**

**UCLA Graduate Division**

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