

Graduate Scholarships

Guidelines and Responsibilities for students holding a Graduate Scholarship

Academic Year

2025-26

The Graduate School
304 Lyman Hall

Syracuse University
Syracuse, New York 13244-1200



Information for Students Holding Graduate Scholarships

Acceptance of a Graduate Appointment

Syracuse University subscribes to the following Council of Graduate Schools (CGS) Resolution concerning Graduate Scholars, Fellows, Trainees, and Assistants. Most CGS members recognize this resolution.

Acceptance of an offer of financial aid (such as a graduate scholarship, fellowship, traineeship, or assistantship) for the next academic year by a prospective or enrolled graduate student completes an agreement that both student and graduate school expect to honor. In that context, the conditions affecting such offers and their acceptance must be defined carefully and understood by all parties.

Students are under no obligation to respond to offers of financial support prior to April 15; earlier deadlines for acceptance of such offers violate the intent of this Resolution. In those instances, in which a student accepts an offer before April 15, and subsequently desires to withdraw that acceptance, the student may submit in writing a resignation of the appointment at any time through April 15. However, an acceptance given or left in force after April 15 commits the student not to accept another offer without first obtaining a written release from the institution to which a commitment has been made. Similarly, an offer by an institution after April 15 is conditional on presentation by the student of the written release from a previously accepted offer. It is further agreed by the institutions and organizations subscribing to the above Resolution that a copy of this Resolution should accompany every scholarship, fellowship, traineeship, and assistantship offer.

Use of Scholarship

Graduate scholarships may be applied to tuition charges for graduate courses.

In rare instances, undergraduate courses may be pre-approved by the scholar's advisor, only with approval. Undergraduate courses will be charged at the graduate tuition rate. Approval for use of scholarships for undergraduate courses must be sought by submitting a Petition to the Faculty form.

The tuition scholarship may not be applied to the following:

Noncredit courses, courses of individual instruction such as applied music (with the exception of scholars majoring in music); workshop courses where fees normally cover expenses other than tuition; courses of physical education that will not count toward degree requirements; any audited courses; and courses taken at the SUNY College of Environmental Science and Forestry or Upstate Medical Center at Syracuse, unless certified as required in a degree program.

Refunds are not given for tuition scholarship awards.

Changing the term distribution of scholarship (Does not apply to percent grants):

IMPORTANT: Changes to the distribution of scholarship must be approved and processed before each semester ends. In order to alter the distribution of scholarship across semesters, students must seek the permission of their academic department; Graduate Awards will be notified by the department of any changes. Example: Credits are issued as 9 credits fall, 9 credits spring, a total of 18 credits. Student wants to use 12 credits fall, 6 credits spring. This change in distribution must be approved by the academic department. **Unused scholarship becomes void if not used.**

Conditions of a Scholarship Award

Awards are made by academic departments under the condition that the appointee makes satisfactory academic progress in the degree program in which he/she was enrolled at the time of the award offer. Please consult with your department for more detail on requirements

Changes in Degree Program

If an award holder decides to change his/her academic program, the scholarship offer may no longer be valid. **Students must notify their current department before changing academic programs.** This may not apply to Engagement Scholars.

Registration

In order for the scholarship to be credited towards a tuition bill, students must be registered for classes. The scholarship will be applied to your Bursar account only if there are tuition charges. You should register as early as possible, before the first day of classes.

Tax Information for Recipients of Scholarships/Fellowships

A qualified scholarship or fellowship grant is tax free only if, among other things, the recipient is a candidate for a degree at an educational institution. **Qualified scholarship and fellowship grants are amounts paid for tuition and fees required to enroll in, or to attend, an educational institution, or for fees, books, supplies, and equipment that are required for the courses.**

Tax information is continued on next page.

Amounts paid for incidental expenses are taxable. Incidental expenses include expenses for room and board, travel, research, clerical help, equipment, and other items not required for either enrollment or attendance at an educational institution, or in a course of instruction at the educational institution. Stipends and Non-tuition aid fall under this category.

Payment for	Degree Candidate	Not a Degree Candidate
Tuition	Not Taxable	Taxable
Fees	Not Taxable	Taxable
Books	Not Taxable	Taxable
Supplies	Not Taxable	Taxable
Equipment	Not Taxable	Taxable
Room	Taxable	Taxable
Board	Taxable	Taxable
Travel	Taxable	Taxable

Tax rules for U.S. Citizens and Permanent Residents Differ from Those for Non-resident Aliens:

US Citizens/Permanent Residents must have a social security number in order to receive a scholarship or fellowship from Syracuse University. By law, the grantor of scholarships and fellowships to United States Citizens and Permanent Residents of the United States is not required to report these payments to the Internal Revenue Service or to the recipient. Likewise, there is no tax withholding required. **It is the responsibility of the individual receiving the scholarship or fellowship to determine whether it is taxable and to report such payments as required on their personal income tax return.**

Go to the University website noted at the bottom of the page for more information, or refer to IRS publication:

Internal Revenue Service [Publication 970 - Tax Benefits for Education](#) , provides additional information, and may be obtained from the Internal Revenue Service web site or by calling 1-800-829-3676.

Non-Resident Aliens: Non-Resident Aliens must have a social security number in order to receive a scholarship or fellowship from Syracuse University. Non-qualified scholarships and fellowships given to Non-Resident Aliens must be reported to the Internal Revenue Service and to the recipient on form 1042-S.

Qualified scholarships (scholarships for tuition and fees required for enrollment at Syracuse University) granted to candidates for a degree are not subject to tax withholding. Absent the existence of a tax treaty with an appropriate provision, scholarships and fellowships that are not applied directly to tuition and fees required to enroll in, or to attend an educational institution, or that exceed such fees, when given to Non-Resident Aliens must have taxes withheld (at a rate of 14% for individuals on an F, J, M, or Q visa),

even if the excess moneys are used for the purposes described above as being tax free. Where appropriate, the individual may apply for a tax refund upon filing their personal income tax return.

Absent the existence of a tax treaty with an appropriate provision, all scholarships or fellowships (qualified and not qualified) for study, training or research at an educational institution granted to individuals who are not candidates for a degree, that are present in the U.S. on an F, J, M, or Q visa, are subject to withholding at 14%. Where appropriate, the individual may apply for a tax refund upon filing their personal income tax return.

Non-qualified scholarships and fellowships other than those described above are subject to withholding at 30%.

Email Payroll at [Payroll](#) for more information, refer to IRS publication **IRS Publication 519 – U.S. Tax Guide for Aliens** which provides additional information, or go to the University website: [Syracuse University Comptroller's Office](#).