

## Instructions for the Courtesy Letter

1. Date the courtesy letter ~~at~~ the top and include the ~~calendar~~ year in the body of the document where it states "20XX".
2. Complete the recipient's name and Z#.
3. Enter the amount ~~of~~ the stipend.
4. Print on department letterhead.
5. Complete the signature section at the ~~bottom~~ of the Courtesy Letter ~~with~~ the appropriate department administrator's name and signature.
6. If you need to alter the ~~text~~ of the Courtesy Letter, ~~contact~~ the Tax Department at [Tax@stockton.edu](mailto:Tax@stockton.edu)

Recipient: \_\_\_\_\_  
Z# \_\_\_\_\_

(Insert Date)

Total Fellowship/Scholarship Payments  
Issued in Calendar Year 20XX

\_\_\_\_\_ \$ (Insert Amount)

During calendar year 20XX, Stockton University issued on your behalf a stipend payment totaling the amount noted above to cover ~~your~~ housing expenses. The amount noted above has either been credited ~~directly~~ to your student account or paid directly to you in the form of a Stockton University check.

Any stipend issued to a student that is not for qualified expenses specifically, tuition and fees will be taxable income to the student. Examples of stipends are funds given to cover the cost of room and board, travel, non-required books and personal computers, etc.

Stockton University is not required to report ~~and~~ not report these payments to the IRS for the calendar year 20XX. This does not mean you ~~do not~~ have any federal or state tax liability. As a reference, a link to Section 117 of the Internal Revenue Code is provided here, [http://uscode.house.gov/view.xhtml?req=26%20section:117%](http://uscode.house.gov/view.xhtml?req=26%20section:117%20)