



2021 Tax Information Childcare Payments

Name:

Amount:

The amount shown above was paid to you through the University of Wisconsin payroll as an NIH NRSA Childcare Benefit.

You are receiving this letter as a supplement to the annual Fellowship/Scholarship Letter sent to you by UW Shared Services that reports your total fellowship/scholarship amount for the calendar year. This childcare benefit amount above is included the annual Fellowship/Scholarship Letter sent to you from UW Shared Services.

Childcare benefits may be treated differently from your fellowship/scholarship for personal tax reporting purposes. Please consult your personal tax preparer for proper reporting of these benefits as the UW and its employees cannot provide advice on personal tax reporting/preparation.

Non-Degree Candidates Postdoctoral Fellowships	Degree Candidates Fellowships
<ul style="list-style-type: none"> Amount reported above. 	<ul style="list-style-type: none"> Amount reported above.
<ul style="list-style-type: none"> Total amount of fellowships, including childcare benefits, are fully taxable for both federal and state income. You may need to file estimated taxes for next year. See IRS Publication 505: Tax Withholding and Estimated Tax. 	<ul style="list-style-type: none"> Fellowship childcare payments are fully taxable for both federal and state income. Educational expenses incurred can be applied to reduce the federal and state taxable income. You may need to file estimated taxes for next year. See IRS Publication 505: Tax Withholding and Estimated Tax.

You are responsible for maintaining records to support your decision that certain awards or amounts received are not taxable. You will also need to have appropriate receipts to support your offset of your course-related expenses such as tuition, fees, books and supplies. For additional information see [IRS Publication 970: Tax Benefits for Education](#).

Federal and State Tax Information

Internal Revenue Service

How to Contact the IRS: <https://www.irs.gov/>
 Forms and Publications: <https://www.irs.gov/help/telephone-assistance>
 Assistance for Individuals: <https://www.irs.gov/forms-instructions>
 (800) 829-1040, Monday – Friday, 7:00 a.m. - 7:00 p.m. (local time)

IRS Publication 505: Tax Withholding and Estimated Tax <http://www.irs.gov/pub/irs-pdf/p505.pdf>
 IRS Publication 970: Tax Benefits for Education <http://www.irs.gov/pub/irs-pdf/p970.pdf>

Wisconsin Department of Revenue

<https://www.revenue.wi.gov/>
<https://www.revenue.wi.gov/Pages/ContactUs/home.aspx>
 How to Contact the WI DOR: <https://www.revenue.wi.gov/Pages/FAQS/ise-address.aspx>
 DOR Office Locations Forms and Publications: Assistance <https://www.revenue.wi.gov/Pages/HTML/formpub.aspx>
 for Individuals: (608) 266-2486