



### Tax Information for PSD Students: AY 2025-2026

#### Who has to report and file taxes?

All students (including international students) are required to report taxable income and file taxes annually.

Type of payment or aid	Is it considered taxable income?
Tuition aid Student Services Fee aid U-SHIP aid	No
Primary Funding Position: Fellowship stipend	Yes
Primary Funding Positions: Teaching Assistant Research Assistant	Yes (reported on W-2)
Other paid positions: Some examples include Grader, Proctor, Event Assistant	Yes (reported on W-2)

More details are [available here](#). International students with questions about tax treaties should reach out to [gradhelp@uchicago.edu](mailto:gradhelp@uchicago.edu).

#### What do I need to know about reporting taxable income and filing taxes?

Your tax reporting and filing obligations are impacted by your funding type:

- **Fellowship stipend funding**
  - **US residents for tax purposes:** Fellowship stipend funding is considered self-reported, so taxes are not withheld at the time of payment. Students are responsible for accurately reporting this income on their tax return and are encouraged to make [quarterly estimated tax payments](#).
    - Fellowship stipend incoming is not reported on W-2s. Students receiving Fellowship stipend funding can confirm how much they received from the University in a given tax year by checking their final pay slip from that year in Workday.
  - **Non-residents for tax purposes:**
    - **No tax treaty:** withheld at 14% rate of pay;
    - **Tax treaty:** treated like residents for tax purposes; see above



- Non-residents for tax purposes who hold a fellowship stipend position will receive a 1042-S form from the University in late Winter. The 1042-S form reports income subject to taxes for non-residents.
- Students whose Primary Funding position is a **Teaching Assistant or Research Assistant** during a tax year (January-December) will receive a W-2 tax form for that tax year (typically in Winter).
- **Important to note:** Your Primary Funding position (Fellowship stipend, Teaching Assistant, Research Assistant) **may change from quarter to quarter**, which may impact whether taxes are withheld in a given quarter.

#### How do I file taxes?

- Domestic students and residents for tax purposes in Illinois can use [IRS Direct File](#) to prepare their federal tax return at no cost.
- International students (who are nonresidents for tax purposes) can use [Sprintax tax software](#) to prepare and file their federal returns. Access is provided via a code from the Office of International Affairs.

#### Where can I find help with tax questions, and are there tax information workshops available?

- Students with questions about taxes are always welcome to reach out to UChicagoGRAD: [gradhelp@uchicago.edu](mailto:gradhelp@uchicago.edu)
- UChicagoGRAD has more information on taxes and [previously recorded tax info sessions on their website](#).
- The Bursar's Office provides a [general overview](#) of tax documents, reporting responsibilities, resources (both no-cost and paid) for assistance with filing taxes, and frequently asked questions.
- International students can [review tax responsibilities and find more information](#) on the Office of International Affairs website.

#### When are some important dates to remember?

Date	Event/Deadline
Winter Quarter	Tax information sessions from UChicago GRAD
January 31	W-2 Wage and Tax Document sent
March 15	1042-S Foreign US Income Subject to Withholding document sent
April 15	Deadline to file previous year's taxes