ASU ARIZONA STATE UNIVERSITY

DIRECT STUDENT FINANCIAL SUPPORT PAYMENTS CERTIFICATION
Object Code 7700, Student Financial Support

This form is for direct financial support payments--scholarship and fellowship payments coded to object 7700, which are sometimes referred to as stipends and expense reimbursements--paid through the Payables and Reimbursements department and not through the Financial Aid system to students regularly enrolled at ASU.

For payments made in this manner, no services (including research-related services) can be provided by or required of the student. For assistance in determining what constitutes services for compensation, see the guidelines provided by ASU Financial Services at http://www.asu.edu/fs/TaxDept/chart/Guideintro.html.

If any services are required to either ASU or another organization, such as an internship, the payments must be made through the Payroll Office as employee compensation, unless the service clearly qualifies as student independent contractor services. The very limited number of such services must follow the established independent contractor requirements of Financial Services policy FIN 421-01 "Guest Lecturers, Consultants, and Other Independent Contractors", including submitting the Employee/Independent Contractor Determination Checklist and approval received in advance of the start of work, and coding the payment to Obj/Sobj 7310-39. If the student is not in a degree program, the payment is not a student financial support payment, but instead must be paid as employee compensation or independent contractor services.

At ASU, direct financial support payments are sometimes referred to as stipends, which, per *Webster's Dictionary*, are sometimes defined as wages. At ASU, stipends are defined as a sum of money periodically paid and can be either employee or independent contractor compensation, or a financial support (scholarship or fellowship) payment, depending on the payment's specific circumstances of and purpose. Only financial support types of payments, sometimes referred to as stipends, not requiring any services may be paid through the use of this form.

Student's Name: _____

Student's ID (or SSN of non-ASU student): _____

Stipend Amount: _____

Reimbursement Amount: _____

Department: _____ PV or PO Number_____

Is the participant a U.S. citizen, resident alien or permanent resident?
- ☐ Yes
- ☐ No (If the stipend amount > $100, the individual must complete the Alien Data Collection Form and, if tax treaty benefits are claimed, a IRS Form W-8Ben must be completed and attached.*

Certification (To be completed by an authorized department representative):

This payment is for student financial support to a degree-seeking student where no services (including research-related services) to either ASU or another organization are provided by or required of the student. [1]

Department Representative's Name: _____

Signature: _____Date_____

[1]A financial support payment for a student to do research, solely for his or her thesis needed for his or her degree where the research is not for the research of a faculty member or needed for a research project, does not constitute research services being required of the student and, therefore, can be paid as a student non-employee financial support payment.

*To find out if a tax treaty may be available to exempt the support payment from the U.S. tax withholding requirement and/or for assistance in completing the Form W-8Ben correctly for a tax treaty, please contact Tax Services at 480.965.0108.

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