

THE ANNENBERG SCHOOL FOR COMMUNICATION
UNIVERSITY OF PENNSYLVANIA

FORM 15 – APPLICATION FOR DISSERTATION RESEARCH FELLOWSHIP (DRF)

To qualify for a dissertation research fellowship, the applicant must be a Ph.D. candidate in good standing. The applicant must (1) pass the comprehensive or preliminary examination, (2) pass the dissertation proposal defense, with no revisions required, and (3) agree to follow a full-time intensive program of research and writing to be completed within 12 months of the award's start date. The recipient may not accept outside employment except under unusual circumstances (e.g. when necessary for the conduct of the research). All requests for outside employment must be approved in writing by the Committee on Graduate Studies.

This is a terminal award and the recipient is not eligible for any additional or further financial aid from the School. The stipend is awarded for four months and may be renewed for two additional four-month periods if the recipient demonstrates satisfactory progress toward completion **according to the timetable to be attached to this form**. In addition to the stipend, tuition and fees are covered for three consecutive semesters.

TO BE COMPLETED BY THE APPLICANT

I understand and agree to the term of the fellowship as stated above. **I have attached timetable of the work proposed**, which my advisor has approved.

Name (Print) Signature Date

Requested start date for stipend _____ Expected dissertation completion date _____

TO BE COMPLETED BY DISSERTATION SUPERVISOR. This student:

1. Passed the comprehensive or preliminary exam. _____

2. The dissertation proposal was approved and requires no revisions. _____

3. He/she is prepared to work **exclusively** on the dissertation research and to complete it according to the attached schedule within the request time period. YES NO

Comments, reservations, qualifications (if any):

Advisor (Print) Approval Signature Date

Associate Dean for Graduate Studies (Print) Approval Signature Date

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FROM THE PENN POLICY: Educational Fellowship Recipient - An Educational Fellow is a full-time graduate student enrolled in a degree program. An Educational Fellow receives a fellowship that is normally paid from University of Pennsylvania funds, such as a dean's account or the University Fellowship fund, that requires no service of the student for the term of the appointment. Amounts paid to such students are to aid them in the pursuit of their studies, the primary purpose of which is to further the students' education and training. Since an Educational Fellow **is not** required to perform services, **the University is not currently required to withhold Federal income tax, FICA/Medicare tax, Pennsylvania Personal income tax, or City of Philadelphia wage tax or report any payments on IRS Form W-2.**

Although no reporting or withholding is required for U.S. students, **the students must report and pay federal income tax** on any payments **in excess of tuition, fees, books, and certain other expenses.** Further, there are special rules for international students. All Educational Fellowship grants to international students must be reported on IRS Form 1042S. If the student **is not** from a tax treaty country, then federal income tax must be withheld from the stipend allowance at 14%. Those students from tax treaty countries that have a provision for scholarships and fellowships, may claim exemption from withholding by completing Form W-8BEN. For information on international students, please consult the *Foreign Student Tax Guide*.

FROM THE IRS: Tax-Free Scholarships and Fellowships - A scholarship or fellowship is tax free only if:

- You are a candidate for a degree at an eligible educational institution, and
- **You use the scholarship or fellowship to pay qualified education expenses.**

Candidate for a degree. You are a candidate for a degree if you:

1. Attend a primary or secondary school or are pursuing a degree at a college or university, or
2. Attend an accredited educational institution that is authorized to provide:
 - a. A program that is acceptable for full credit toward a bachelor's or higher degree, or
 - b. A program of training to prepare students for gainful employment in a recognized occupation.

Eligible educational institution. An eligible educational institution is one that maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where it carries on its educational activities.

Qualified education expenses. For purposes of tax-free scholarships and fellowships, these are expenses for:

- Tuition and fees required to enroll at or attend an eligible educational institution, and
- Course-related expenses, such as fees, books, supplies, and equipment that are required for the courses at the eligible educational institution. These items must be required of all students in your course of instruction.

However, in order for these to be qualified education expenses, the terms of the scholarship or fellowship cannot require that it be used for other purposes, such as room and board, or specify that it cannot be used for tuition or course-related expenses.

Expenses that do not qualify. Qualified education expenses do not include the cost of: **Room and board,** Travel, Research, Clerical help, or Equipment and other expenses that are not required for enrollment in or attendance at an eligible educational institution.