

"The student travel payment is generally considered reimbursement (nontaxable, nonreportable, 35xxx) if:

- The primary purpose and original intent is for the University to obtain useful results from the project/research
- Results or research will be used by the University
- Research is performed to fulfill University's obligations to outside funding entity
- Activity is required for degree or credit
- Activity impacts the student's grade
- Student is presenting or actively participating in a conference or competition on behalf of the University

The student travel payment is generally considered to be scholarship (taxable, reportable 55105) if:

- Reimbursement is made for activities in which the University is relatively disinterested or the research is student led
- The project/research's primary purpose and original intent is to further the student's education or training
- The University obtains little or no benefit
- Activities are performed to contribute to the development of the skills needed in the student's studies "