

July/August 2014

## Scholarships, Grants, and Foreign Students - Tax Compliance Tips for U.S. Institutions

Carl Merino co-authored an article, "[Scholarships, Grants, and Foreign Students - Tax Compliance Tips for U.S. Institutions](#)," for *Taxation of Exempts*, a Thomson Reuters publication. The article explains the tax withholding and reporting requirements for U.S. colleges and universities providing scholarships, grants and other financial assistance to foreign students and the potential impact of tax treaties and statutory exemptions on the taxation of such amounts.

### Authors



Carl A. Merino

Partner

New York, NY | (212) 297-5829

[cmerino@daypitney.com](mailto:cmerino@daypitney.com)