



Office of Scholars, Interns, and Professionals

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Getty Tax Disclosures for US Citizens and Permanent Residents Only.

- i. All grant stipend payments and Getty provided benefits (housing, airfare, shipping, study travel, etc.) to grantees, researchers, scholars and interns (nonservice visitors) shall be regarded as taxable income under U.S. and California law (See IRS sections 1441, and 117).
- ii. Travel expenses shall not be regarded nor reported as income if they are for services or Getty business purposes and are supported by a written agreement.
- iii. Grant stipends paid and benefits provided to U.S. citizens or permanent residents are not reported by the Getty to the Internal Revenue Service. However, these payments and expenses should still be considered taxable income per the Internal Revenue Service.
- iv. Grant stipends paid and benefits provided to U.S. citizens or permanent residents are not reported by the Getty to the California Franchise Tax Board. However, these payments and benefits should still be considered taxable income per the State of California.
- v. The Getty does not and cannot withhold tax on stipend payments to grantees, researchers, scholars and interns who are U.S. citizens. These persons are responsible for determining if they need to make any estimated tax payments on Form 1040-ES for the IRS and Form 540-ES for California (FTB) throughout the year.
- vi. The Getty is prohibited from providing tax advice to anyone. All persons should consult their own tax advisor for help.
- vii. As a courtesy to all visiting grant recipients the Getty shall mail statements to them at year-end detailing their stipend amounts paid and what Getty provided benefits consisted of.
- viii. The Getty shall also provide explanations and instructions to candidates as needed in order to assist them in completing the Substitute W-4 form. However, the Getty cannot provide for actual tax advice.