



**SAN FRANCISCO
STATE UNIVERSITY**

Accounts Payable
1600 Holloway Avenue – Adm351
San Francisco, CA 94132

Payment of Student Educational Expenses:

All payment of student school expenses (student fees, resident/non-resident tuition, book allowances, school supplies and transportation to and from campus) must be submitted on a “Stipend Appointment Form”. From the Accounts Payable perspective, it makes no difference whether the student has already paid their fees or not. The payment will be made directly to the student, and will be a reportable transaction to the Internal Revenue Service.

If the student has already paid their fees, etc. for the semester, the stipend will in some measure reimburse them for all or part of their expense. If the student has not yet paid their fees, it is the student’s responsibility to use the stipend payment to pay them. Note that if the PI has identified the student as a participant in a project prior to the fee payment period, the PI can arrange for a fee deferment code to be loaded in ARM, so that the student need not pay their fees prior to receiving the stipend.

All Stipend Appointment Forms must be routed to the Office of Student Financial Aid, after being approved in ORSP and prior to being sent to Accounts Payable for processing.

Accounts Payable will be responsible for reporting all student stipend payments to the IRS using either Form 1099 or Form 1098T as appropriate.