Payments for prizes or awards that are educational in nature to a student (scholarships and fellowships) made to U.S. Citizens are reportable and may be taxable to the extent they exceed the tuition and fees the student incurred during the calendar year. Payments for prizes or awards that are educational in nature to nonresident alien (international) students are reportable J. 0.247 Tw 7y1ars4.478 (u)-2.2005 Tw 7y1ars4.478 (u)-2.2