## Florida State University Cyber Scholarship Program Policy Guidelines

Welcome to the FSU Cyber Scholarship Program (CySP) webpage. You are a valuable asset to the future of our nation's security and we are proud that you chose a career in this critical area of public service.

The intent of the DoD CySP is to prepare scholars for success in the program here at Florida State and as professionals in positions of trust with federal agencies. We *always* expect students to pursue excellence and to make academic decisions that are in the best interests of the scholarship programs. Occasionally, grey decision areas arise. Below you will find insight that you may consider guidelines in some areas where questions have arisen. The information included here applies to CySP students.

- 1. **Full Time Status**. All CySP students must be full time students in accordance with the rules and policies of FSU. Twelve semester hours are required for full time status, though this requirement may be waived in the final semester if circumstances necessitate.
- 2. **Outside Coursework**. Students funded by the CySP may request to register for courses outside the Computer Science Graduate program and to use those courses to fulfill the minimum semester hour requirement to be considered full-time. Such requests will only be considered if all program requirements have been met.
- 3. Assistantships. IASP and SFS students are not authorized to accept assistantships (such as Teaching Assistantships or Research Assistantships).
- 4. Summer Internships. CySP students have to do an internship with their sponsor each summer.
- 5. **Taxes on Scholarship funds**. Each student is individually responsible to report all taxable income to the IRS. Tax fraud or evasion is a serious offense whose conviction can negate opportunity for federal employment. The only credible source for tax information is the internal revenue service. DISCLAIMER: THE FOLLOWING INFORMATION WAS FORWARDED FROM THE DOD IASP OFFICE FOR YOUR USE. Do not count on it as the final source for your tax information.
  - a. Money used to pay for tuition, books required fees and supplies is considered "qualified scholarship" money and is generally not taxable.
  - b. Money for room, board, and living expenses is considered "non-qualified" scholarship money and is taxable.
  - c. There is no requirement for FSU to withhold tax or report these payments to the IRS or you via W-2. THIS DOES NOT MEAN THAT YOU DO NOT RECEIVE TAXABLE INCOME FROM FSU.
  - d. The recipient has the responsibility to determine what amount is "qualified" versus "nonqualified" and to report the "nonqualified" portion annually on tax forms and to pay any associated tax liability.
  - e. Failure to report accurate amounts could be considered as tax evasion and is a crime that can hinder your ability to obtain security clearance with a federal agency