

AUTHORIZED EXPENSES

PART I. GENERAL

- A. The American Legion Legacy Scholarship is a needs-based scholarship provided to students for the purpose of study or research. As such, we must calculate that financial need based on the cost of attendance at the institution of higher education that the student is attending. These costs include basic enrollment and attendance costs such as books and tuition, but also may include incidental expenses such as room and board.
- B. While The American Legion includes both required costs and incidental costs in this equation, as good stewards of the funds raised by our volunteers, we also recognize that there are limits as to what costs are deemed as acceptable for an education. This appendix provides a summary of all expenses allowable as part of the financial need calculation.
- C. As The American Legion Legacy Scholarship pays for expenses that include both taxable and tax-free amounts, each scholarship recipient must also complete a W9 form.

PART II. TAX-FREE EXPENSES

- A. The Internal Revenue Service defines tax-free expenses for scholarships and grants as the amounts you receive are used to pay for tuition and fees required for enrollment or attendance at the educational institution, or for fees, books, supplies and equipment required for courses at the educational institution.
- B. When calculating the financial need, if students claim expenses classed as tax-free, they generally will not need to claim their scholarship as income. In addition to tuition, The American Legion Legacy Scholarship allows the following tax-free fees and required course items in calculating the student's need.

1. Fees required of all students attending school

- Activity Fee
- Athletic Fee
- Campus Infrastructure Fee
- Class / Course Fee
- College Center Fee
- Community Service Fee
- Comprehensive Fee
- Counseling & Psych Service Fee
- Enrollment Fee-Payment Plan
- General/Student Services Fee
- Graduation Fee
- ID Card or University Pass Fee
- Laboratory Fee
- Library Fee
- Material Fee
- Online Course Fee
- Orientation Fee
- Payment Plan Fee
- Recreation Fee
- Recycling Fund Fee
- Registration /Enrollment Fee

- Schedule Change Fee
- Student Life Facilities Fee
- Student Senate Fee
- Student Success Fee
- Studying Abroad Fee
- Sustainability Fee
- Technology Fee
- Testing Fee
- Wellness Or Health Service Fee

2. Books, Supplies and Required Equipment

- Books (both physical or eBooks; both rented or purchased)
- Course Kits (e.g., accounting, dental, geology, etc.)
- Required Equipment Course (e.g., stethoscope, microscope, scientific calculator, etc.)
- Required Uniforms (e.g., scrubs, lab coat, law enforcement uniform, etc.)
- School Supplies (e.g., pens/pencils, notebooks, binders, etc.)
- Required Licenses

PART III. TAXABLE EXPENSES

- A. The American Legion recognizes that there are expenses that students incur as part of higher education that are not considered tax-free by the Internal Revenue Service.
- B. These incidental expenses include lodging, meal plans, and other optional items that may enhance the learning experience may be used when calculating the student's financial need.

1. Fees

- Club Dues
- IRA Fee
- Laundry Deposit Fees
- Return Check Fee
- Sports Pass

2. Housing

- On-campus housing or dormitory rooming
- Off-campus lease (signed copy) listing all co-occupants or subleases

3. Insurance

- Associated Insurance Fees
- Medical Insurance
- Insurance specific to program attendance

4. Meal Plans

- Associated Fees with Meals
- Meal plans for on campus meals
- Swipe card / Dining Dollar programs

5. Transportation (On-campus Parking & Shuttles)

- Intermodal Transportation Fee/Transit Fee (intra-city bus/subway to campus and return)
- Off Campus mileage (home-campus-home) paid at the GSA rate for privately owned vehicle travel
- On Campus Parking Fees/ Parking Decal
- Purchase of e-bike
- Shuttle Fee