

FORM SUBMISSION DEADLINES: 35TH DAY OF THE FALL AND SPRING SEMESTERS;
ALL SUMMER SESSIONS: LAST DAY FOR REFUNDS FOR SUMMER SESSION 1
A SEPARATE FORM MUST BE COMPLETED FOR EACH SEMESTER/SESSION
 Visit <http://hr.arizona.edu/employees-affiliates/benefits/educational-benefits> for dates

**APPLICATION FOR DOMESTIC PARTNER TUITION PROGRAM (DPTP)
 FOR RETIREES ONLY**

Active employees should visit [UAccess Employee](#) to apply.

YEAR:		Official Use Only
<i>Check One Only:</i> <input type="checkbox"/> Spring (1) <input type="checkbox"/> Summer (2) <input type="checkbox"/> Fall (4) <input type="checkbox"/> Winter (5)		SEM <input style="width: 40px; height: 20px;" type="text"/>

STUDENT INFORMATION

Student is: Domestic Partner of UA Retiree
 Dependent Child of Retiree's Domestic Partner – Date Of Birth: ___/___/___

Student Name _____
(Please print or type) Last First Middle Student #

RETIREE INFORMATION *(For mailing purposes only; does not serve as a change of address form)*

Retiree Name _____
(Please print) Last First Middle

EmplID _____ Title _____ Dept _____

Home Address _____ Zip _____

Campus Address _____ Campus Phone _____

PROCEDURES FOR SUBMITTING DOMESTIC PARTNER TUITION FORMS:

1. A separate form must be submitted for each fall and spring semester. Only one application is required for all summer sessions.
2. Attach proof of eligibility (see page 4).
3. The student must be admitted and registered for classes before being eligible to participate in this program. However, you may apply for the DPTP prior to that. Nonresident tuition will not be waived for those registrants who are being billed for nonresident tuition. Nonresident students must contact the Residency Classification Office to update student records to reflect resident status.
4. Fax this application to 520-621-9098 or mail/deliver to Human Resources, University Services Building, 888 N. Euclid Avenue, Suite 114, P.O. Box 210158, Tucson, Arizona 85721.
5. Pay the portion of your student fees not covered by the DPTP at the Bursar's Office, 888 N. Euclid #104. You may access your account and pay by credit card by using Student Link on the UA home page, www.arizona.edu.
6. Consult your tax advisor regarding the tax liability of this program.

FORMS DEADLINES:

DPTP applications must be processed by published deadlines. The remaining payment balances must be received by the Bursar's Office on or before the published deadline dates to avoid applicable late fee charges. To avoid late charges and/or cancellation of classes, please refer to the applicable schedule of classes for deadlines. Late fees will not be waived due to late submission of the tuition reduction application. We are unable to accept applications after the published deadlines.

ADDITIONAL INFORMATION:

- Visit the Human Resources website at <http://hr.arizona.edu/employees-affiliates/benefits/educational-benefits>.
- DPTP eligibility – Human Resources: 520-621-3660
 - Tuition and Student Accounts – Bursar's Office: 520-621-3232
 - Paycheck Taxation – Financial Services Office: 520-621-1957

(HR signature indicates that employee currently meets eligibility guidelines based on information provided)

Human Resources Dept: _____ Date: _____ SIS ACC

Dependent Child Tuition Reduction Eligibility Form

Please complete this page only if you are applying for tuition reduction for a dependent child.

All responses are subject to random audit.

Employee Name _____

Employee Empl ID _____

Student Name _____

Student # _____

Child's relationship to UA Employee (check one):

Dependent child of retiree's domestic partner Other, specify: _____

To be eligible for dependent tuition reduction, the child must:

- meet the IRS §152(f)(1) definition of child (son, daughter, stepson, stepdaughter, adopted child, or foster child), or be a relative for whom you have legal guardianship

AND

- be claimed as your dependent for federal tax purposes, either as a qualifying child or qualifying relative.

As part of the application process, you will need to determine if your dependent child meets the definition of a "child" under IRS §152(f)(1) and is a "**qualifying child**" or "**qualifying relative**" under IRS guidelines. Guidance is available on the IRS website in [Publication 501: Exemptions, Standard Deduction, and Filing Information](#). Please see the section on "Exemptions for Dependents"

Additional information related to questions 7, 8 and 10 is below.

1) Is your child your son, daughter, stepson, stepdaughter, adopted child, foster child or relative for whom you have legal guardianship?	<input type="checkbox"/> Yes Go to question 2.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.
2) Will your child be under 30 years old on the first day of the semester?	<input type="checkbox"/> Yes Go to question 3.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.
3) Will your child be a US citizen or resident of the US, Canada or Mexico during calendar year 2018?	<input checked="" type="radio"/> Yes Go to question 4.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.
4) Will your child file a "married filing jointly" tax return for the calendar year 2018?	<input checked="" type="radio"/> No Go to question 5.	<input type="checkbox"/> Yes Stop , your child is not eligible for tuition reduction.
5) How old will your child be on December 31, 2018?	<input checked="" type="radio"/> 24 years or older. Go to question 6.	<input type="checkbox"/> Under 24 years. Skip question 6 and go to question 7.
6) If your child will be 24 years or older, will his/her gross income be less than \$4,150 in calendar year 2018?	<input checked="" type="radio"/> Yes Go to question 7.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.
7) Will your child provide <u>less than half</u> of his/her total support during calendar year 2018? (See below for additional guidance.)	<input checked="" type="radio"/> Yes Go to question 8.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.
8) Except for temporary absences, including being away from home for college, will your child live with you for more than half of the 2018 calendar year? (See below for additional guidance.)	<input checked="" type="radio"/> Yes Go to question 9.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.

9) Will you claim your child as a dependent on your 2018 federal tax return?	<input type="radio"/> Yes Skip question 10 and go to #11.	<input type="checkbox"/> No Go to question 10.
10) If you cannot claim your child as a tax dependent, could you do so except for a divorce decree or other exemption sharing arrangement? (See below for additional guidance.)	<input type="radio"/> Yes Go to 11.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.
11) Based on your responses, your child is eligible for tuition reduction.		

Question 7: Support

To meet this test, your child cannot provide more than half of his/her own support for the calendar year in which the tuition reduction is applied. If you are not sure whether your child provides half of his/her own support, see the “Worksheet for Determining Support” and additional information provided in [IRS Publication 501: Exemptions, Standard Deduction, and Filing Information](#).

Note: If a child is a full-time student, any scholarships received are not considered part of the support provided by the child.

Question 8: Residency

To meet this test, the child must live with you for more than half of the calendar year in which the tuition reduction is applied, except for temporary absences. Temporary absences can include special circumstances such as Illness, Education, Business, Vacation, or Military Service.

Question 10: Children of Divorced or Separated Parents

Because of the residency requirement, a child of divorced or separated parents is typically the qualifying dependent child of the custodial parent. However, the child may be treated as the qualifying dependent child of the noncustodial parent *if all four of the following conditions are met*.

- The parents are divorced or legally separated under a decree of divorce or separate maintenance; are separated under a written separation agreement; or have lived apart at all times during the last 6 months of the year.
- The parents provided more than half the total support for the child for the year.
- The child was in the custody of one or both parents for more than half the year.
- The custodial parent follows the IRS “written declaration” rules releasing the dependency exemption to the noncustodial parent and the noncustodial parent attaches all required documentation to his/her tax return for the calendar year of the tuition benefit period.

Questions?

QTR/EAP Eligibility	HR Solutions: 520-621-3660
Tuition and Student Accounts	Bursar’s Office: 520-621-3232
Impact on Employee Paycheck	Financial Services Office: 520-621-1957

ELIGIBILITY FOR DOMESTIC PARTNER TUITION PROGRAM (DPTP)

1. Domestic Partner Tuition Program (DPTP) eligibility is extended to domestic partners of UA administrative, professional, faculty and classified staff employees who are employed at 50% or more of full time equivalance (FTE) and whose employment is expected to continue six (6) months or more; and dependent children of eligible domestic partners. Eligible employees must be employed on the first day of an academic semester or session in order to extend the DPTP for that semester or session to their partner and his/her dependent children. Eligible employees who terminate their employment or transfer to a non-eligible position prior to the first day of classes are no longer eligible to extend the DPTP program to their domestic partner and/or the partner's dependents, and will be responsible for payment of full tuition costs and fees.

Also eligible for the DPTP program are the domestic partner/dependent children of a retired employee who has earned Official University Retirement Benefits from the University of Arizona. Employees/Retirees must complete a Domestic Partner Affidavit to be eligible for DPTP.

DPTP eligibility does not extend to university affiliates, employees who have been laid off, are on long-term disability, or the surviving domestic partner/dependents of a deceased employee.

2. Definitions:

The term “**domestic partner**” for the purpose of program eligibility means two people who:

- are not related by blood closer than would bar marriage in the State of Arizona;
- are not married to another person in a marriage expressly recognized by the State of Arizona or in any domestic partnership and/or civil union with another person;
- are both 18 years of age or older;
- are both competent to enter into a contract;
- both declare that they are each other's sole domestic partner;
- both currently share a primary residence, are in a relationship of mutual support, and declare that they intend to remain in such for the indefinite future.

The term “**children**” for the purposes of this form means the natural, adopted, or step-children of the domestic partner. The term “**dependent children**” for the purposes of this form means children who are eligible to be claimed as a dependent of the domestic partner for federal tax purposes and who have not reached age thirty (30) as of the first day of the semester for which the tuition reduction is granted. The domestic partner may be required to provide proof of eligibility (birth certificate, tax forms, etc.) if last name is different from the dependent child's last name.

3. In accordance with IRS code 151, a child is eligible to be claimed as a dependent for federal tax purposes if it is determined that the child meets all of the following requirements for calendar year 2018:

- (a) The child is a US citizen or resident, or a resident of Canada or Mexico for any part of the tax year, and
- (b) The child did not file a joint tax return for the year, and
- (c) The employee's domestic partner provided more than 50% of the financial support for the child for the year, AND
- (d) The gross income of the child will be less than the exemption amount (\$4,150 for 2018) **UNLESS** one of the following is true:
 - (1) the taxpayer's child has not attained the age of 19 by December 31 of the tax year under consideration; OR
 - (2) the child is full-time student who has not attained the age of 24 at the close of such calendar year.

My signature indicates that I have read, understood and agree with the terms of the Domestic Partner Tuition Program and the eligibility requirements. I further understand that this application for the Domestic Partner Tuition Program is subject to audit procedures and that if the application is found to be ineligible, the student is responsible for reimbursing any and all monies to the University of Arizona. Failure to comply with the above requirements may result in the denial of my application for this program.

Retiree Signature: _____ Date: _____