

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

APPLICATION FOR QUALIFIED TUITION REDUCTION/EDUCATIONAL ASSISTANCE PLAN
THIS APPLICATION IS FOR RETIREES AND EMPLOYEES ON LONG-TERM DISABILITY ONLY.
 Active employees and affiliates should visit [UAccess Employee](#) to apply.

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| YEAR: | A separate form must be completed for EACH semester/session. | Official Use Only |
| Check One Semester Only: <input type="checkbox"/> Spring (1) <input type="checkbox"/> Summer (2) <input type="checkbox"/> Fall (4) <input type="checkbox"/> Winter (5) | | SEM <input style="width: 50px; height: 20px;" type="text"/> |
| Student will attend: <input type="checkbox"/> UA <input type="checkbox"/> ASU <input type="checkbox"/> NAU Student is: <input type="checkbox"/> Graduate Student <input type="checkbox"/> Undergraduate Student | | WC <input style="width: 50px; height: 20px;" type="text"/> |
| STUDENT INFORMATION: | | |
| Student is: <input type="checkbox"/> Employee <input type="checkbox"/> Affiliate <input type="checkbox"/> Spouse <input type="checkbox"/> Dependent Child – Child’s Date of Birth: ___/___/___ <input type="checkbox"/> Retiree Student name: _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <i>Last</i> <i>First</i> <i>Middle</i> <i>Student #</i> </div> | | |
| STUDENT IS: | | |
| <input type="checkbox"/> 11 Appointed employee (full time-FT) <input type="checkbox"/> 16 Appointed employee (less than-FT) <input type="checkbox"/> 21 Spouse of appointed employee (legally married as of 1st day of semester) <input type="checkbox"/> 31 Dependent child of appointed employee | <input type="checkbox"/> 12 Classified staff (full time-FT) <input type="checkbox"/> 17 Classified staff (less than-FT) <input type="checkbox"/> 22 Spouse of classified employee (legally married as of 1st day of semester) <input type="checkbox"/> 32 Dependent child of classified employee | <input type="checkbox"/> 28 Spouse is a medical Student (legally married as of 1st day of semester) <input type="checkbox"/> 29 Dependent child is a medical student |
| EMPLOYEE/RETIREE INFORMATION: | | |
| (Please Check One) <input type="checkbox"/> UA Employee (on LTD) <input type="checkbox"/> UA Retiree <input type="checkbox"/> UA Affiliate Name _____ (Please print) <i>Last</i> <i>First</i> <i>Middle</i> Empl ID _____ Title _____ Dept _____ Home Address _____ Zip _____ Home Phone _____ Campus Address _____ Campus Phone _____ Email Address _____ | | |
| Tuition Reduction for Yourself or Your Spouse Carefully read page 4 and sign the affidavit. You may skip pages 2 and 3. Tuition Reduction for a Dependent Child Your child must qualify as a dependent for federal tax purposes, either as a qualifying child or a qualifying relative. <u>Complete page 2 to assist you in determining eligibility of your dependent.</u> Page 3 provides additional guidance. If you determine that your dependent is eligible, carefully read page 4 and sign the affidavit. Information on QTR/EAP eligibility, policies, procedures and deadlines is available at http://hr.arizona.edu/employees-affiliates/benefits/educational-benefits or by calling 520-621-3660. Fax this application to 520-621-9098 or mail/deliver to Human Resources - Benefits, University Services Building, 888 N. Euclid Avenue, Suite 114, P.O. Box 210158, Tucson, Arizona 85721. | | |
| (HR signature indicates that employee/retiree/affiliate appears to meet eligibility requirements based on information provided above) | | |
| Human Resources Dept: _____ | | Date: _____ SIS <input style="width: 50px; height: 20px;" type="text"/> ACC <input style="width: 50px; height: 20px;" type="text"/> |

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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): Son Daughter Stepchild 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, 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.

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|--|--|---|
| 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 the waiver tax year? | <input type="checkbox"/> 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 waiver tax year? | <input type="checkbox"/> 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 of the tax year the tuition reduction is applied? | <input type="checkbox"/> 24 years or older. Go to question 6. | <input type="checkbox"/> Under 24 years. Skip question 6 and go to question 7. |
| 6) Do you expect your child's gross income to be less than \$4,050 during the waiver tax year? | <input type="checkbox"/> Yes Go to question 7. | <input type="checkbox"/> No Stop, your child is not eligible for tuition reduction. |
| 7) Do you expect your child to provide <u>less than half</u> of his/her total support during the year tuition reduction is applied? (See below for additional guidance.) | <input type="checkbox"/> 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, do you expect your child to live with you for more than half of the year? (See below for additional guidance.) | <input type="checkbox"/> Yes Go to question 9. | <input type="checkbox"/> No Stop, your child is not eligible for tuition reduction. |

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|---|---|--|
| 9) Do you expect to claim your child as a dependent on your federal tax return for the waiver tax year? | <input type="checkbox"/> Yes Skip question 10 and go to #11. | <input type="checkbox"/> No Go to question 10. |
| 10) If you do not expect to 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="checkbox"/> 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 have provided more than half of his/her own support for the year. If you are not sure whether your child provided 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: A scholarship received by a child who is a full-time student is not taken into account in determining whether the child provided more than half of his/her total support.

Question 8: Residency

To meet this test, the child must have lived with you for more than half of the year; however, there are exceptions for temporary absences. Your child is considered to have lived with you during periods of time when one or both of you are temporarily absent due to 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 the parents lived apart at all times during the last 6 months of the year.
- The parents provided over 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 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 |
| Taxes | Financial Services Office: 520-621-1957 |

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- 1) Qualified Tuition Reduction eligibility is extended to administrative, professional, faculty and classified staff employees who are employed at 50% or more of full time equivalence (FTE) and whose employment is expected to continue six (6) months or more; employees of affiliated units of the university; officially retired employees; spouses and dependent children of eligible employees (pursuant to ABOR Policy 6-902 and IRC Section 117.)
- 2) Graduate tuition reduction granted to an employee or retiree is considered a benefit exempt from taxation up to a maximum of \$5,250 per tax year under a qualifying Educational Assistance Plan (EAP) (pursuant to ABOR Policy 6-903 and IRC Section 127.)

NOTE: 1) Any course taken by a graduate student is considered a graduate level course and charged a graduate level tuition; 2) Spouses & dependents of employees are not eligible for EAP (therefore, graduate tuition reduction granted to an employee's spouse and dependent children will be fully taxed); 3) If a graduate student drops a course after the 100% refund date, the employee WILL BE SUBJECT TO TAX on the pro rata amount of the QTR/EAP in accordance with the refund schedule percentage. For refund policy, see the Schedule of Classes.

- 3) Eligible employees must be employed on the first day of an academic semester or session in order to use the QTR for that semester or session. Spouse/dependent children must also meet eligibility requirements as of the first day of the semester to have the benefit extended to them. Eligible employees who terminate their employment or transfer to a non-eligible position prior to the first day of classes are no longer eligible for the QTR program and will be required to pay full tuition costs and fees.
- 4) 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.
- 5) The term "spouse" for the purpose of eligibility means that you are legally recognized as being married in the state of Arizona. In accordance with ABOR policy, you may be required to provide proof of eligibility (marriage license.)
- 6) The term "children" for the purposes of this form means the natural, adopted, or step-children of the employee. The term "dependent children" for the purposes of this form means children who are eligible to be claimed as a dependent for federal income 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. In accordance with ABOR policy, you may be required to provide proof of eligibility (birth certificate, tax forms, etc.)
- 7) To be eligible as a dependent for federal income tax purposes, a child (a) must be a U.S. citizen or resident, U.S. national, or a resident of Canada or Mexico for some part of the tax year, (b) does not file a joint tax return for the year, and (c) must be a qualifying child or a qualifying relative of the employee.

To be a **qualifying child**, the child:

- must be (a) under age 19 at the end of the year, (b) under age 24 at the end of the year and a full-time student, or (c) any age if permanently and totally disabled;
- must have lived with the employee for more than half of the year or qualify for an exception of this requirement;
- must not have provided more than half of his or her own support for the year; and
- if the child meets the rules to be a qualifying child of more than one person, the employee must be the person entitled to claim the child as a qualifying child.

To be a **qualifying relative**, the child:

- cannot be a qualifying child;
- the child's gross income for the year must be less than one personal exemption (\$4,050 for 2017); and
- employee must provide more than half of the child's total support for the year or qualify for an exception of this requirement.

For further help to determine if your dependent child is eligible, consult with your tax advisor or refer to Publication 501 at the IRS website: <http://www.irs.gov/pub/irs-pdf/p501.pdf>. If you have questions regarding QTR/EAP tax implications, contact your tax advisor or the Financial Services Office at 520-621-9097 or 626-3108.

My signature below indicates that I have read, understand and agree with the eligibility definitions and terms of the QTR/EAP and that I am in compliance with ABOR Policy 6-902 and 6-903. I further understand that my application for tuition reduction is subject to audit and additional documentation of eligibility may be required. If found to be ineligible, I am responsible for reimbursing any and all monies to The University of Arizona, Arizona State University or Northern Arizona University. Failure to comply with the above requirements may result in denial of this benefit.

Employee/Retiree Signature: _____ **Date:** _____