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**COMPONENT UNIT APPLICATION FOR TUITION REDUCTION**

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I, \_\_\_\_\_ am eligible to apply for tuition reduction as an employee of:

Application for:      **Spring (1)**      **Summer (2)**      **Fall (4)**      **Winter (5)**      **Year:**

**Student Name:** \_\_\_\_\_ **Student ID** \_\_\_\_\_

                         Last                           Middle                           First

**Student will attend**                           **UArizona**                           **ASU**                           **NAU**

**As a/an**                           **Undergraduate Student**                           **Graduate Student**                           **Medical Student**

**Student is**

<b>Component Unit Employee</b> (hired/eligible as of first day of semester) <b>(16)</b>	<b>Dependent Child of Employee (31)</b>
<b>Legal Spouse of Employee</b> (married as of first day of semester) <b>(21)</b>	<b>Child's date of birth</b>
<b>Domestic Partner of Employee†</b>	<b>Dependent Child of Employee's Domestic Partner†</b>
<b>Date of Domestic Partnership:</b>	<b>Child's date of birth</b>
† Domestic partner tuition reduction is available at the University of Arizona only.	

**TO BE COMPLETED BY COMPONENT UNIT HUMAN RESOURCES**

I certify that the individual above is a benefits-eligible employee of our organization.

**Date of Hire (or benefits eligibility, if later):**

If the individual is applying for Domestic Partner Tuition Reduction, I further certify that I have examined evidence of co-residence and financial interdependence (e.g., certificate of civil union, joint lease, joint names on bills).

**Signed:**

**Date:**

**Job Title:**

**Email (if questions):**

**Instructions:** Email completed form to [hrsolutions@arizona.edu](mailto:hrsolutions@arizona.edu) or upload to [Secure Portal](#).



## DEPENDENT CHILD ELIGIBILITY

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. Guidance is available on the IRS website in [Publication 501: Exemptions, Standard Deduction, and Filing Information](#). Please see the section on “Exemptions for Dependents.”

The questions on the following page cover the most common factors that determine dependent eligibility. Additional information for questions 7, 8, and 10 is on page 3. **This worksheet is for your own use.** You do **not** need to submit it to University of Arizona Human Resources.

## DEPENDENT CHILD ELIGIBILITY WORKSHEET

1. Is your child your or your domestic partner's son, daughter, stepson, stepdaughter, adopted child, foster child, or relative for whom you have legal guardianship?	Yes  Go to question 2	No  <b>Stop.</b> Your child is not eligible for tuition reduction
2. Will your child be less than 30 years old on the first day of the semester or session?	Yes  Go to question 3	No  <b>Stop.</b> 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 current calendar year?	Yes  Go to question 4	No  <b>Stop.</b> Your child is not eligible for tuition reduction
4. Will your child file a “married filing jointly” tax return for the current calendar year?	No  Go to question 5	Yes  <b>Stop.</b> Your child is not eligible for tuition reduction
5. How old will your child be on December 31 of the current calendar year?	24 years+  Go to question 6	Under 24 years  Skip question 6 and go to question 7
6. If your child will be 24 years or older, will their gross income be less than \$4,400 during the current calendar year?	Yes  Go to question 7	No  <b>Stop.</b> Your child is not eligible for tuition reduction



7. Will your child provide <u>less than half</u> of their total support during the current calendar year?*	Yes Go to question 8	No <b>Stop.</b> 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 current calendar year?†	Yes Go to question 9	No <b>Stop.</b> Your child is not eligible for tuition reduction
9. Will you claim your child as a dependent on your current year's tax return?	Yes Based on your responses, your child is eligible for tuition reduction	No Go to question 10
10. If you cannot claim your child as a tax dependent for the current calendar year, could you do so except for a divorce decree or other exemption sharing arrangement?‡	Yes Based on your responses, your child is eligible for tuition reduction	No <b>Stop.</b> Your child is not eligible for tuition reduction

**\*Determining Support:** Your child cannot provide more than half of their own support for the calendar year in which the tuition reduction is applied. See "Worksheet for Determining Support" and additional information in [IRS Publication 501: Exemptions, Standard Deduction, and Filing Information](#). (**Note:** For full-time students, any scholarships received are not considered support provided by the child.)

**† Residency:** The child must live with you for more than half of the calendar year in which tuition reduction is applied, except for temporary absences, which include special circumstances such as illness, education, business, vacation, or military service.

**‡ 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:

1. 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 calendar year.
2. The parents provided more than half of the child's total support for the year.
3. The child was in the custody of one or both parents for more than half the year.
4. 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 their tax return for the calendar year in which tuition reduction is applied.