THE UNIVERSITY OF ARIZONA
Human Resources

COMPONENT UNIT APPLICATION FOR TUITION REDUCTION

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

_____

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

STUDENT INFORMATION

Student Name: _____ **Student ID** _____

Student will attend: ☐ **University of Arizona** ☐ **ASU** ☐ **NAU**

As a/an: ☐ **Undergraduate Student** ☐ **Graduate Student** ☐ **Medical Student**
☐ **Law Student** ☐ **Veterinary Student**

Student is:

☐ **Component Unit Employee** (hired/eligible as of first day of semester) **(16)**	☐ **Dependent Child of Employee (31)** **Child's date of birth** _____
☐ **Legal Spouse of Employee** (married as of first day of semester) **(21)**	☐ **Dependent Child of Employee's Domestic Partner (33)†** **Child's date of birth** _____
☐ **Domestic Partner of Employee (23)†** **Date of Domestic Partnership:** _____	† 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 or upload to Secure Portal.

IMPORTANT APPLICATION DEADLINES

1. You must apply for **each semester or session** in which you wish to use QTR.
2. Your application must be received by University of Arizona Human Resources by the deadlines listed at **https://hr.arizona.edu/benefits/education-benefits**

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	☐ No
	Go to question 2	**Stop.** 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	☐ No
	Go to question 3	**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 year in which QTR is being used?	☐ Yes	☐ No
	Go to question 4	**Stop.** Your child is not eligible for tuition reduction
4. Will your child file a "married filing jointly" tax return for the year in which QTR is being used?	☐ Yes	☐ No
	Stop. Your child is not eligible for tuition reduction	Go to question 5

5. How old will your child be on December 31 of the year in which QTR is being used?	☐ 24 years and older	☐ Under 24 years
	Go to question 6	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 $5,300 during the year in which QTR is being used?	☐ Yes	☐ No
	Go to question 7	**Stop.** Your child is not eligible for tui tion reduction
7. Will your child provide <u>less than half</u> of their total support during the year in which QTR is being used?*	☐ Yes	☐ No
	Go to question 8	**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 year in which QTR is being used?†	☐ Yes	☐ No
	Go to question 9	**Stop.** Your child is not eligible for tuition reduction
9. Will you claim your child as a dependent on the tax return the year in which QTR is being used?	☐ Yes	☐ No
	Based on your responses, your child is eligible for tuition reduction	Go to question 10
10. If you cannot claim your child as a tax dependent for the year in which QTR is being used, could you do so except for a divorce decree or other exemption sharing arrangement?‡	☐ Yes	☐ No
	Based on your responses, your child is eligible for tuition reduction	**Stop.** 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.