



1. Domestic Partner Tuition Program (DPTP) eligibility is extended to domestic partners of UA administrative, professional, faculty, university staff, 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; 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 are the domestic partner/dependent children of a retired employee who has earned Official University Retirement Benefits from the University of Arizona. 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. DPTP is not available for courses at NAU or ASU.

2. Definitions:

The term **“domestic partner”** for the purpose of program eligibility means two people who sign a statement affirming that they:

- 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.

UA employees and their domestic partners must complete a Qualified Domestic Partner Affidavit to be eligible for the DPTP.

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:

- (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 (\$4,3000) **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.