HUMAN RESOURCES
ARIZONA

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

APPLICATION FOR QUALIFIED TUITION REDUCTION/EDUCATIONAL ASSISTANCE PLAN

FOR RETIREES AND EMPLOYEES ON LONG-TERM DISABILITY ONLY

Active Employees and affiliates should visit UAccess Employee to apply.

STUDENT INFORMATION

Application for: ☐ Spring ☐ Summer ☐ Fall ☐ Winter Year: _____

Student Name: _____ Student ID Number: _____
Last *First* *M.I.*

Student will attend: ☐ UA ☐ ASU ☐ NAU ☐ UAGC As a/an: ☐ Undergraduate ☐ Graduate ☐ Medical Student ☐ Law Student ☐ Veterinary Student

Student's relationship to Employee:

☐ Self

☐ Spouse (legally married as of first day of semester)

☐ Dependent Child – Date of Birth: _____
MM/DD/YYYY

EMPLOYEE INFORMATION

Please Check One: ☐ UA Employee on LTD ☐ UA Retiree ☐ Other

Name: _____ Employee ID Number: _____
Last *First* *M.I.*

Email Address: _____ Contact Number: _____

Title: _____ Department: _____

Home Address: _____

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

My signature above indicates that I have read, understood, and agree with the eligibility definitions and terms of the QTR/EAP on page 4 of this application, 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, the student is responsible for reimbursing all monies to the University of Arizona, Arizona State University, or Northern Arizona University. Failure to comply with the requirements may result in denial of this benefit.

Tuition reduction for yourself or your spouse: Carefully read page 4 and sign above and submit. You may skip pages 2 and 3. Submit page 1 only.

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. Complete page 2 to assist you in determining eligibility of your dependent. Page 3 provides additional guidance. If you determine that your dependent is eligible, carefully read page 4 and sign above. **Submit pages 1 and 2.**

Information on QTR/EAP eligibility, policies, procedures, and deadlines is available at the UofA Educational Benefits Website or by calling 520-621-3660.

E-mail this form to hrsolutions@arizona.edu or use the secure document upload link. You can also mail the form to: Human Resources Benefits Division, P.O. Box 210158, Tucson, AZ 85721

HR Signature indicates that the employee/retiree/affiliate appears to meet eligibility requirements based on the information provided.

Human Resources Department: _____ Date: _____

Official Use Only: **SEM** ☐ **WC** ☐ **SIS** ☐ **ACC** ☐

DEPENDENT CHILD TUITION REDUCTION ELIGIBILITY FORM

Complete this page only if you are applying for tuition reduction for a dependent child

All responses are subject to random audit.

To be eligible for 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".

1. Is the dependent your son, daughter, stepson, stepdaughter, adopted child, foster child, or relative for whom you have legal guardianship?	☐ Yes Go to question 2.	☐ No **Stop,** your child is not eligible for tuition reduction.
2. Will your dependent be under 30 years old on the first day of the semester or session?	☐ Yes Go to question 3.	☐ No **Stop,** your child is not eligible for tuition reduction.
3. Will your dependent be a US citizen or resident of the US, Canada, or Mexico during the calendar year in which QTR is used?	☐ Yes Go to question 4.	☐ No **Stop,** your child is not eligible for tuition reduction.
4. Will your dependent file a "married filing jointly" tax return for the year in which QTR is used?	☐ No Go to question 5.	☐ Yes **Stop,** your child is not eligible for tuition reduction.
5. How old will your dependent be on December 31st of the calendar year in which QTR is used?	☐ 24 years or older Go to question 6.	☐ Under 24 years Skip question 6 and go to question 7
6. If your dependent will be 24 years or older, will their gross income be less than $5,300 during the calendar year for which the QTR is used?	☐ Yes Go to question 7	☐ No **Stop,** your child is not eligible for tuition reduction.
7. Will your dependent provide less than half of their total support during the calendar year in which QTR is used? (See page 3 for additional guidance.)	☐ Yes Go to question 8	☐ No **Stop,** your child is not eligible for tuition reduction.
8. Except for temporary absences, including being away from home for college, will your dependent live with you for more than half of the calendar year in which QTR is used? (See page 3 for additional guidance.)	☐ Yes Go to question 9	☐ No **Stop,** your child is not eligible for tuition reduction.
9. Will you claim your child as a dependent on your federal tax return in the year in which QTR is used?	☐ Yes Skip question 10 and go to the last box.	☐ No Go to question 10.
10. If you cannot claim your child as a tax dependent for calendar year in which QTR is used, could you do so except for a divorce decree or other exemption sharing arrangement? (See page 3 for additional guidance.)	☐ Yes Go to the box below.	☐ No **Stop,** your child is not eligible for tuition reduction.
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 their own support for the calendar year in which the tuition reduction is applied. If you are not sure whether your child provides half of their 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:

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 year.
2. The parents provided more than half of the total support for the child 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 the tax return for the calendar year of the tuition benefit.

Questions?

QTR/EAP Eligibility	HR Solutions: 520-621-3660 or hrsolutions@arizona.edu
Tuition and Student Accounts	Bursar's Office: 520-621-3232 or bursar@arizona.edu
Impact on Employee's Paycheck	Financial Services Office: 520-621-1957 or FNSV-Payroll-Info@arizona.edu
Residency or Student Services	Office of the Registrar: 520-621-3113 or reghelp@arizona.edu

Eligibility Terms and Definitions

1. Qualified Tuition Reduction Eligibility is extended to administrative, professional, faculty, university staff, and classified staff employees who are employed at 50% or more full time equivalence (FTE) and whose employment is expected to continue six (6) months or more; some 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)
    a. NOTES: (1) Any course taken by a graduate student is considered a graduate-level course and charged at 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 the refund policy, contact the Bursar's Office.

3. Eligible employees must be employed on the first day of an academic semester or session to use the QTR for that semester or session. Spouses/dependent children must also meet eligibility requirements as of the first day of the semester or session 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. Employees who have a job change during the semester or session may complete that semester at the QTR rate.

4. Nonresident tuition will not be waived for those registrants who are being billed for nonresident tuition. Nonresident students must contact the Office of the Registrar 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 the ABOR policy, you may be required to provide proof of eligibility (marriage certificate).

6. The term "children" for the purposes of this form means the natural, adopted or stepchildren 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 the 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 resident of Canada or Mexico for some part of the tax year, (b) must not file a joint tax return for the year, and (c) must be a qualifying child or a qualifying relative of the employee.
    a. To be a qualifying child:
        i. Must be (a) under age 19 at the end of the calendar year, (b) under age 24 at the end of the calendar year and a full-time student, or (c) any age if permanently or totally disabled;
        ii. Must have lived with the employee for more than half of the calendar year or qualify for an exception of this requirement;
        iii. Must not have provided more than half of their own support for the calendar year; and
        iv. 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.
    b. To be a qualifying relative:
        i. The child cannot be a qualifying child;
        ii. The child's gross income for the year must be less than one personal exemption ($5,300 for 2026); and
        iii. The employee must provide more than half of the child's total support for the calendar 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: https://www.irs.gov/pub/irs-pdf/p501.pdf. For questions regarding QTR/EAP tax implications, contact your tax advisor.