

APPLICATION FOR QUALIFIED TUITION REDUCTION/EDUCATIONAL ASSISTANCE PLAN
THE UNIVERSITY OF ARIZONA®

YEAR:	<i>A separate form must be completed for EACH semester/session</i>	Official Use Only
Check One Semester Only: 1. <input type="checkbox"/> Spring 2. <input type="checkbox"/> Pre-Session/Summer I 3. <input type="checkbox"/> Summer II 4. <input type="checkbox"/> Fall 5. <input type="checkbox"/> Winter		SEM <input style="width:40px; height:20px;" type="text"/>
Student will attend: <input type="checkbox"/> U of A <input type="checkbox"/> ASU <input type="checkbox"/> NAU		WC <input style="width:40px; 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 - Date of Birth: ___/___/___ <input type="checkbox"/> Retiree		
Student name :		
_____		_____
<i>Last</i>	<i>First</i>	<i>Middle</i>
_____		_____
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 <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 <input type="checkbox"/> 32 Dependent child of classified employee	<input type="checkbox"/> 28 Spouse is a medical student <input type="checkbox"/> 29 Dependent child is a medical student
EMPLOYEE INFORMATION:		
Employee Name _____		
<i>(Please print) Last</i>		<i>First</i>
_____		_____
Employee ID Number _____		Title _____ Dept _____
Home Address _____		Zip _____
Campus Address _____		Campus Phone _____
Employee Email Address _____		(or) <input type="checkbox"/> UA Retiree <input type="checkbox"/> UA Affiliate
<u>TO BE COMPLETED BY EMPLOYEE:</u>		
Check as applicable:		
Yes No		
[] [] Spouse requesting QTR was eligible (legally married) as of first day of this semester		
[] [] Dependent child requesting QTR was under age 30 as of first day of this semester		
[] [] Dependent child requesting QTR was claimed on my most recent federal tax form 1040		
<i>(HR signature indicates that employee appears to meet eligibility requirements based on information provided above)</i>		
Human Resources Dept: _____	Date: _____	SIS <input style="width:40px; height:20px;" type="text"/> ACC <input style="width:40px; height:20px;" type="text"/>

PROCEDURES AND APPLICATION DEADLINES:
 Information on QTR/EAP eligibility, policies, procedures and deadlines is available at
http://www.hr.arizona.edu/04_cb/qtr/ or by calling 520-621-3662.
 Fax information to 520-621-9098.

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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) A tuition reduction granted to an employee, retiree or affiliate for graduate level courses 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) Spouses & dependents of employees are not eligible for EAP (therefore, tuition reduction on graduate level courses taken by an employee's spouse or dependent children will be fully taxed); 2) If a student drops a graduate level 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) 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.)
- 5) 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.)
- 6) 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 the standard personal exemption (\$3,600 for 2009); 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 Signature: _____ Date: _____