



USM REQUEST FOR TUITION REMISSION – AFFIDAVIT (A) TAXABILITY FOR SELF, SPOUSE OR CHILD

EMPLOYEE/RETIREE NAME: _____ **CHILD/SPOUSE NAME:** _____

This affidavit must be completed by all employees and retirees requesting TUITION REMISSION (TR) to determine whether the Institution must treat the requested TR as taxable income to the employee or retiree under the Internal Revenue Code. In most cases, TR is **not** taxable for undergraduate courses taken by an employee, retiree, spouse or child who qualifies as the employe

<http://www.usmd.edu/usm/adminfinance/tuitiontax.pdf>.

This affidavit is necessary to comply with federal tax law and to protect you and the USM Institution from potential tax liabilities and penalties. To complete the affidavit, **read the statements below and follow the instructions.**

1. UNDERGRADUATE TUITION REMISSION FOR A SPOUSE - If you are seeking TR for your spouse, initial statement below:

_____ I certify that the person for whom I am requesting TR: **(a)** is my spouse and that we have entered a legally effective marriage, **and (b)** that we are not estranged, and that he/she does not maintain a separate domicile.

2. UNDERGRADUATE TUITION REMISSION FOR A CHILD – Initial ONE applicable statement below:

a. If you are seeking TR for a child whom you will claim as a dependent on your federal income tax return for the year 20____, initial ONE applicable statement:

_____ calendar year as indicated above, I will **notify** my HR Office as soon as possible and no later than 15 days of filing my tax return, and I understand that the value of my child’s TR will be considered taxable income to me.

b. If you are seeking undergraduate TR for a child whom you will NOT claim as a dependent on your federal income tax return for the year 20____, initial ONE applicable statement:

_____ **(i)** Although I do not intend to declare my biological child or legally adopted child as a dependent on my federal income tax return for the 20 calendar year, (a) I am currently divorced or separated from the child’s other parent, (b) the child’s other parent will claim the child as a dependent on his/her federal income tax return for the 20 calendar year, and (c) my marriage to the other parent is or was recognized under federal law. If the child’s other parent does not claim my child as a dependent for this tax year, I will **notify** my HR Office as soon as possible and no later than 15 days of the filing of the tax return of the child’s other parent, and I understand that the value of my child’s TR **will be considered taxable income to me.**

_____ **(ii)** Although I do not intend to declare my stepchild as a dependent on my federal income tax return for the 20 calendar year, either (a) my spouse will declare my stepchild as a dependent on his/her tax return for the 20 calendar year, **OR** (b.1) my spouse is divorced from my stepchild’s other legal parent, (b.2) my stepchild’s other legal parent will claim the child as a dependent on his/her federal income tax return for the 20 calendar year, **AND** (3) my marriage to my spouse, who is a legal parent to my stepchild for whom I am seeking tuition remission, is recognized under federal law. If neither my spouse nor my stepchild’s other legal parent claims my stepchild as a dependent for the 20 calendar year, **I will notify my HR Office** as soon as possible and no later than 15 days after both my spouse and my stepchild’s other legal parent have filed their 20 calendar year tax returns, and I understand that the value of my stepchild’s TR **will be considered taxable income to me.**

