

**Application for Dependent Tuition Assistance  
2018-2019**

*Please complete this form, sign it, and return it to Human Resources with a copy of the bill from the college/university at least three weeks prior to the payment due date. As long as the child meets the definition of dependent (see below), the check will be made payable to the college/university and returned to you to send to the academic institution.*

Employee Name: \_\_\_\_\_

Dependent Child's name: \_\_\_\_\_

Dependent Child's SS#: \_\_\_\_\_

Dependent Child's date of birth: \_\_\_\_\_

College/University child will attend: \_\_\_\_\_

Child is a full-time student ☐ Yes ☐ No

If no, please indicate how many credits child will carry this semester \_\_\_\_\_

Year in school: ☐ Freshman ☐ Sophomore ☐ Junior ☐ Senior

Other financial aid: If the child is awarded any scholarships or grants by any other organization or institution, the parent must inform the Institute and provide full financial information about the other awards. Loans are not considered financial aid for the purpose of the calculation of the Institute's tuition grant. However, other financial scholarships, grants, or awards, if there are any, may affect the total award the Institute makes. To determine the level of the Institute's award, first, the Institute will calculate what tuition grant would have been payable absent those other awards (this is the IAS prime award amount). Second, the Institute will determine the balance due to the college after other awards are paid (The "balance due" calculation will take into account any other awards granted, as well as the costs of student housing and meal plans, but will exclude any funding from student loans). Then, the Institute will pay to the college or university the lesser of the IAS prime award or the balance due to the college after the other awards are paid.

To be eligible for this benefit, the child must be your dependent for tax purposes and claimed as a dependent on your federal tax forms (see below) and be naturally born, adopted, or a step-child.

**Please note:**

In general, to be a taxpayer's qualifying child, the IRS requires that the child must satisfy four tests:

- **Relationship** — the taxpayer's child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling,
- **Residence** — has the same principal residence as the taxpayer for more than half the tax year.
- **Age** — must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year.
- **Support** — did not provide more than one-half of his/her own support for the year;

Further, if more than one taxpayer is the child's parent, the one with whom the child lived for the longest time during the year is the parent who can claim the child as a dependent

Generally, the tuition benefit is a grant payable to the college or university and is not taxable. However, if the child will be 24 or older in a year where the parent applies for this benefit, all tuition assistance paid in that year will be paid as ordinary income to the parent. This supplemental payment will be subject to regular taxes and will not affect your base salary and benefits will continue to be calculated on your stated base salary.

Please refer to the handbook for more information on the maximum benefits permitted.

I certify that the child benefiting from the tuition assistance plan is my dependent for tax purposes and meets the rules as noted on the prior page. I also acknowledge that I have disclosed any information to the Institute on any other grants or scholarships the child may receive.

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Employee signature

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Date

3/2018