

**OAKLAND UNIVERSITY**  
**TUITION WAIVER – APPLICATION & AFFIDAVIT OF TAXABILITY**

1. The *Application & Affidavit of Taxability* form must be completed for each semester requested.
2. Completed applications will be accepted as early as one semester before and no later than the drop/add for the semester.

**PART I – EMPLOYEE INFORMATION**

Employee Name \_\_\_\_\_ Grizzly ID \_\_\_\_\_  
Position Title \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address: \_\_\_\_\_ @oakland.edu

**PART II – STUDENT INFORMATION (if employee is not the student)**

Relationship to Employee \_\_\_\_\_  
Name \_\_\_\_\_ Date of Birth \_\_\_\_\_ Grizzly ID \_\_\_\_\_

**PART III – COURSE DATA**

Degree/Certificate \_\_\_\_\_ Start Date \_\_\_\_\_

<b>Student will attend (please check one):</b>	<b>Number of Credits</b>	<b>Level (please check one):</b>
<input type="radio"/> Fall	_____	<input type="radio"/> Undergraduate FR/SO
<input type="radio"/> Winter	_____	<input type="radio"/> Undergraduate JR/SR
<input type="radio"/> Summer 1	_____	<input type="radio"/> Graduate
<input type="radio"/> Summer 2	_____	<input type="radio"/> Other

**PART IV – AFFIDAVIT OF TAXABILITY**

Upon reading the [Instructions & Eligibility Guidelines](#), this affidavit is to be completed by employees requesting a TUITION WAIVER (TW) to determine whether Oakland University treats the requested TW as taxable income to the employee under Federal Internal Revenue regulations. In most cases, TW is **not** taxable for undergraduate courses taken by an employee, spouse, or child who qualifies as the employee's dependent under federal tax law. In addition, specific IRS rules govern the taxability of TW for graduate education, Other Qualified Adults (OQA) and their children, and children of divorced and separated parents. This affidavit is necessary to comply with federal tax law and to protect you and Oakland University from potential tax liabilities and penalties. To complete the affidavit, **read the following statements and INITIAL any statement that applies to you.**

**1. UNDERGRADUATE TUITION WAIVER FOR SELF, A SPOUSE, OR OQA**

**If you are seeking TW for your own education, that of a spouse, or OQA, initial ALL applicable statements:**

- \_\_\_\_ I certify that I am applying for my own education in courses BELOW the graduate level and I understand that undergraduate tuition benefits are not taxable to university employees.
- \_\_\_\_ I certify that the person for whom I am requesting TW is my spouse and that we have entered into a marriage recognized under federal tax law, we are not estranged, and that he/she does not maintain a separate domicile.
- \_\_\_\_ I am seeking TW for an OQA ***and I understand that 100% of the value of the TW is taxable income to me.***

**2. UNDERGRADUATE TUITION WAIVER FOR AN EMPLOYEE'S CHILD OR A DEPENDENT OF AN OQA**

- A. DEPENDENT CHILD:** If you are seeking undergraduate TW for a child (biological, step, or legally adopted as defined by the IRS) whom you **WILL CLAIM** as a dependent on your income tax return for the year in which the courses are taken, initial the following:

- \_\_\_\_ I certify that I am requesting a TW for my child that I intend to claim as my dependent on my federal income tax return.  
If I do not claim my child as a dependent on my income tax return for the calendar year as indicated above, I **WILL**

**NOTIFY** AHR as soon as possible and no later than November 15<sup>th</sup>. I understand that the value of the TW will be rescinded and I agree to be liable for all charges. I authorize Oakland University to deduct any outstanding amount from any compensation due through a series of payroll deductions not to exceed six months.

**B. DIVORCED PARENTS: If you are seeking undergraduate TW for a child, as a divorced or separated parent, whom you WILL NOT CLAIM as a dependent on your income tax return for the year in which the courses are taken, initial the following:**

\_\_\_\_ I do not intend to declare my child as a dependent on my federal income tax return, and:

- (a) I am currently divorced or separated from the child's parent; and
- (b) My child's other parent will claim the child as a dependent on his/her federal income tax return; and
- (c) My marriage to the other parent was one that is recognized under federal law, (i.e., not an OQA).

If the child's other parent does not claim my child as a dependent for the calendar year as indicated above, I **WILL NOTIFY** AHR as soon as possible and no later than November 15<sup>th</sup>. I understand that the value of the TW will be rescinded and I agree to be liable for all charges. I authorize Oakland University to deduct any outstanding amount from any compensation due through a series of payroll deductions not to exceed six months.

**C. DEPENDENT OF OQA: If you are seeking undergraduate TW for a child, as a dependent of an OQA, for the year in which the courses are taken, initial the following:**

\_\_\_\_ I am seeking TW for the dependent of an OQA **and I understand that 100% of the value of the TW is taxable income to me.**

If the OQA does not claim the child as a dependent for the calendar year as indicated above, I **WILL NOTIFY** AHR as soon as possible and no later than November 15<sup>th</sup>. I understand that the value of the TW will be rescinded and I agree to be liable for all charges. I authorize Oakland University to deduct any outstanding amount from any compensation due through a series of payroll deductions not to exceed six months.

**3. TUITION WAIVER FOR GRADUATE EDUCATION**

**If you are seeking TW for graduate education for yourself, spouse, OQA, or dependent children, initial ONE applicable statement:**

\_\_\_\_ I am applying for TW for my own education in courses at the graduate level and I understand that **I will be taxed** for the value of the TW that exceeds \$5,250.

\_\_\_\_ I am applying for TW for the education of my spouse, child, OQA, or dependent of an OQA in courses at the graduate level, and I understand that **I will be taxed** for the full value of the TW.

**4. I HEREBY AFFIRM THAT:**

The information given above is true and accurate; and for compliance and audit purposes, I agree to provide to the University a copy of any documentation (including relevant tax returns) that AHR deems necessary to ascertain my eligibility or the tax status of my spouse, child, OQA, or dependent of an OQA. I understand that failure to timely provide all requested information may result in Oakland University rescinding the benefit.

I understand that I must notify AHR as soon as possible and no later than November 15<sup>th</sup> of any change in the information that I have provided in this Affidavit. I understand that the value of the TW may be **taxable** income to me and applied retroactively to the appropriate taxable year. I further understand that in the event any of the statements set forth herein are not true, or if I fail to notify the University of any changes, the tuition for which this affidavit is being submitted will be rescinded and I will be liable for all expenses incurred under this program. I authorize Oakland University to deduct any outstanding amount from any compensation due through a series of payroll deductions.

**Signature of Employee:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Academic Human Resources:** \_\_\_\_\_ **Date:** \_\_\_\_\_