Oakland University/Academic Human Resources
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 (Last 4 digits only)___________
Position Title__________________________    Telephone__________________________    Email Address: ____________ @oakland.edu

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

Relationship to Employee ________________________________
Name__________________________    Grizzly ID (Last 4 digits only)___________
Date of Birth__________________

PART II – SEMESTER INFORMATION

Requesting tuition waiver for the ______Fall (Due 08/01)        _____Winter (Due 12/01)         _____Summer (Due 04/01)

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 document eligibility and 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 qualify 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 Human Resources as soon as possible, and no later than November 15th. I understand that the value of the TW will be rescinded and the student will be responsible for all charges.
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** Human Resources as soon as possible, and no later than **November 15th**. I understand that the value of the TW will be rescinded and the student will be responsible for all charges.

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** Human Resources as soon as possible and no later than **November 15th**. I understand that the value of the TW will be rescinded and the student will be responsible for all charges.

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 Human Resources 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 Human Resources as soon as possible and no later than **November 15th** 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 the student will be responsible for all expenses incurred under this program.

Signature of Employee:__________________________________________________________ Date: _______________________

NOTE: Return completed form by email to: uhrcdp@oakland.edu  
Cissie Patterson  
427 Wilson Hall  
248-370-4579