

Certification of Tax Dependent Status for University of Delaware Education Benefits

(Course Fee Waiver, Tuition Exchange or Tuition Remission)

This form must be completed and signed by the employee to verify the tax dependent status for qualified dependents for the tax year in which education benefits are received. In order to be eligible for University education benefits (Course Fee Waiver, Tuition Exchange, and/or Tuition Remission) a qualifying dependent under age 26, must be a biological child, or a legally adopted child of the employee or spouse, who will be claimed by the employee as an exemption for Federal Income Tax purposes on the employee's tax return for the tax year in which the education benefits are received.

For dependents to qualify as a qualified dependent for education benefit purposes, certain requirements in Internal Revenue Code ("IRC") § 152 (as modified by IRC §105(b)) must be satisfied. The qualified dependent must, in general:

1. The dependent cannot be a qualifying child of another taxpayer
2. The taxpayer provides more than half of the dependent's total support during the year.
3. The dependent earns less than the personal exemption amount during the year.
4. Be a U.S. citizen, a U.S. national, or a resident of the U.S., Canada or Mexico at some time during the year in which you are claiming him/her as a dependent; and,
5. Not file a joint federal income tax return (other than only a claim of refund) with the individual's spouse (applicable to children of civil union spouse).

If you select "**Is a tax-qualified dependent,**" you are certifying that the named person is a dependent as described in IRC §152 (as modified by IRC §105(b)). If you select "**Is not a tax-qualified dependent,**" you are certifying that the named person is **not** a dependent as described in IRC §152 (as modified by IRC §105(b)) and is therefore not eligible to receive the University's employee education benefit.

Name	Relationship	Date of Birth	Tax Dependent Status
			<input type="checkbox"/> Is a tax-qualified dependent
			<input type="checkbox"/> Is not a tax-qualified dependent
			<input type="checkbox"/> Is a tax-qualified dependent
			<input type="checkbox"/> Is not a tax-qualified dependent

Notify HR-Benefits immediately of any changes in the named person's tax status and complete this form to indicate change in status.

I understand federal income tax dependent status may be separate from eligibility for University benefits. A designation as an dependent described in IRC §152 will result in the University of Delaware not reporting imputed income for the value of educational benefits to the IRS for me. As a result, I understand the brief description of a federal income tax dependent above is a general summary, and I should contact my tax advisor before signing this form. I also understand falsely certifying to the tax-dependent status of any person may result in adverse tax consequences and potential charges of tax fraud.

Employee Name: _____ Employee ID: _____ Tax Year: _____

Employee Signature: _____ Date: _____