

ADDENDUM TO SPOUSE AND DEPENDENT CHILD
REQUEST FOR TUITION REMISSION

Semester:

Please check the appropriate box:

1. I certify that the person for whom I am requesting tuition remission is my spouse, and that we have entered a legally effective marriage, that we are not estranged, and that he/she does not maintain a separate domicile. Upon request, I will provide documentary evidence to support this statement.

2. I certify that the person for whom I am requesting tuition is my son, daughter, stepson, stepdaughter, legally adopted son, or legally adopted daughter, and:

(Indicate Box A or B, as appropriate)

a. will be claimed as my dependent on my tax return for the specified calendar year. Upon request, I will provide documentary evidence to support this statement. I will notify the University if I do not claim the person as a dependent on my tax return for the specified year.

b. will not be claimed by me as my dependent on my tax return for the specified calendar year, but would have been considered 'dependent' on me during the year in which tuition remission is received, under the definition of 'dependent' as set forth in the Internal Revenue Code. Upon request, I will provide documentary evidence to support this statement.

The value of tuition remitted for most graduate level education and, in certain circumstances, for undergraduate education, may be considered taxable income to the employee. The employee may wish to consult with his or her tax advisor. The University may request additional information to determine whether or not the value of the undergraduate tuition is considered taxable income.

I have read and understood the USM policies and procedures on Tuition Remission for Spouses and Dependent Children (USM VII-4.20).

Employee Signature

SS# of Employee

Name of Student (please print)

Date Signed