

Boise State University – Human Resource Services
Request to Attend Classes with Waiver of Fees

Dependent Child Fee Waiver

(Only one dependent child per family may utilize this benefit in the same semester. Parents of a dependent utilizing the fee waiver cannot also receive the employee or spouse fee waiver benefit)

Original Application

Semester _____ Year _____

Student Information

Student Name _____ Student ID # _____ Birth Date _____

Permanently Disabled? Yes No

Enrollment status:

Full Time Student

Part Time Student

I am registered as:

Undergraduate student

Graduate student

Employee Information

Employee Name _____ Agency/Department _____

Phone Number _____

I have read the Boise State Dependent Fee Waiver Policy Guidelines and certify that the above named student is my legal dependent as defined by the Policy, and will provide proof of dependency status if requested. I understand that this fee waiver benefit may impact financial aid awards, and that the benefit may become taxable to me in the event that my child does not qualify as my tax dependent as outlined on page 2 and/or is enrolled as a graduate student.

REQUIRED Employee's Signature _____ Date _____

State Board Affiliate Agency: _____

Phone Number: _____

Dependent Child Fee Waiver: Employee has been employed for 5 or more months in a benefit eligible position:
Yes () No ()

Supervisor's Signature or Affiliate Approver: _____ Date: _____

HRS Office Use Only:

Approved

Disapproved/Reason

Questions on the reverse side must be completed and signed by the employee.

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DECLARATION OF DEPENDENCY TAX STATUS

The value of the dependent tuition and fee waiver will be treated as a taxable benefit to you unless your child is an undergraduate student and meets the Internal Revenue Code's definition of a dependent as outlined below.

Please read this form carefully before making an election.

To qualify as an Internal Revenue Code Section 152 tax dependent for purposes of the dependent tuition and fee waiver, an employee's child must meet **ALL** of the following criteria:

- (1) Be the employee's unmarried child/stepchild (whether by blood or adoption) or foster child;
- (2) Be under age 19 or a full-time student (carrying 12 credits at least 5 months of the current calendar year) under age 24 (age determination made on December 31 of the 2017 year) or permanently and totally disabled as defined by [section 22\(e\)\(3\)](#) of the Code;
- (3) Live with the employee for more than one-half of the year (with the exception of allowable temporary absences);
- (4) The child cannot provide more than half of his/her financial support for the year;
- (5) The child cannot be classified as another taxpayer's "qualifying child" (as defined in Code Section 152(c)), and
- (6) The child must be a U.S. citizen, a U.S. national, or a resident of the U.S., Canada or Mexico.

The University is unable to provide individual tax advice. If you are uncertain whether your child qualifies as a dependent for tax purposes, please contact your tax advisor for guidance.

- Yes, my child qualifies as an Internal Revenue Code Section 152 dependent for the entire calendar year _____ (enter current calendar year).
- No, my child does not qualify as an Internal Revenue Code Section 152 dependent for the entire calendar year of _____ (enter current calendar year) and I understand that the value of the dependent fee waiver will be a taxable benefit to me.

By signing below you are stating that:

1. The above election is based on true and complete information. Willful falsification of a child's tax dependency status may constitute tax fraud.
2. You agree to notify the University within fifteen (15) business days if there is a change in your child's status and s/he no longer qualifies as an Internal Revenue Code Section 152 dependent. You understand that a change in dependency status may have a direct impact on your taxable income.

Employee Signature

Date