

**MIDDLEBURY COLLEGE
DEPENDENT TUITION BENEFIT TAX CERTIFICATION**

Middlebury College provides a tuition benefit to qualifying children of eligible employees. In order to be eligible for this benefit, for each tax year in which the benefit is requested the child must be: claimed by the employee as a dependent on the employee's federal income tax, OR the employee must be the custodial parent of the child for federal income tax purposes and have signed IRS Form 8332 releasing claim to the exemption, OR a CPA, tax attorney or other tax professional must attest to the status of the child as the *employee's* dependent , as defined by Section 152 of the Internal Revenue Code. Certification from a tax professional can be in the form of an email or letter, and must include:

- The tax professionals name, contact information, and tax credentials (CPA, tax attorney, etc.)
- The employee's name
- The dependent child's name and relationship to the employee
- A statement affirming that *for the tax year of the benefit application* the dependent child is the *employee's* dependent , as defined by Section 152 of the Internal Revenue Service.

Attestations must be submitted to Nancy Lindberg or Franklin Daniel, in Human Resources, along with each semester's benefit application.