

Dependent Tuition Benefit Application

Employee Name	
Employee Midd ID #	
Dependent Student Name	
Dependent Date of Birth	
Name of Institution	
Address of Institution	
What is the academic year basis for the school?	<i>Select one:</i> Semester Trimester Quarter* Quarter** Other *Quarter: One Academic year = a student attends three out of four quarters. **Quarter: One Academic year = a student attends four out of four quarters.
What term are you applying for with this application?	<i>Select one:</i> Fall Winter Spring Summer Other <i>Year:</i> _____

I certify that I meet the employee eligibility requirements of the Dependent Tuition Benefit. *(Check applicable eligibility category of applicant):*

- ☐ I am an active full-time employee of the College and have four years or more years of eligible service, OR
- ☐ I am an active part-time employee of the College, and have worked in a(n) *eligible position(s)* for the equivalent of at least 4 full-time years, OR
- ☐ I am an active, tenured faculty member, OR
- ☐ I have College Retiree status, OR
- ☐ I previously met the eligibility qualifications for the dependent tuition benefit but left employment at the College due to a disability, OR
- ☐ I am the qualifying dependent of an employee or retiree who previously met the eligibility requirements for this benefit, but who is now deceased, OR
- ☐ I meet the special rules that apply to new employees (including approval by the Director of HR).

I certify that during the entire 4 year waiting period I had an eligible relationship with the student for whom I am applying for the benefit. *(Check applicable relationship):*

- ☐ The student is my natural child, OR
- ☐ The student is my legally adopted child, OR
- ☐ The student is my stepchild, and ALL of the following apply:
 - My spouse is the natural parent, OR my spouse is the legally adoptive parent of the child, AND
 - I have been married to (or in a Civil Union with) the child's biological or adoptive parent, AND

- My spouse and/or I have had a qualifying tax relationship to the child (*check which applies*):
 - ◇ I claimed the child as a dependent on my federal income tax form, OR
 - ◇ My spouse (or Civil Union Partner) claimed the child as a dependent on his or her federal income tax return, OR
 - ◇ My spouse and I claimed the dependent on our joint return, OR
 - ◇ My spouse (or civil Union Partner) was the custodial* parent of the child for federal income tax purposes.

I certify that during the Tax Year of the term for which I am hereby applying for the Dependent Tuition Benefit the student is my tax dependent, as defined by the IRS. (Check applicable category):

- ☐ The student will be claimed by **me** as a dependent on my federal income tax return; OR
- ☐ **I** am the custodial parent of the child for federal income tax purposes and have signed an IRS Form 8332 releasing a claim to a federal tax exemption for the child (attach a copy of signed form); OR
- ☐ A CPA, tax attorney or other tax professional has attested to the status of the child as **my** dependent, as defined by Section 152 of the Internal Revenue Code. A copy of such attestation is attached.

I certify that during the term for which I am applying for the Dependent Tuition Benefit the student meets all of the other eligibility requirements. (Must check ALL boxes to qualify):

- ☐ Is less than 26 years old at start of the term.
- ☐ Is enrolled full-time (except that the final term of the senior year may be part-time) at:
 - Middlebury College, OR
 - An accredited undergraduate college, OR
 - An accredited technical school.
- ☐ Is in good academic standing.

I agree to immediately notify Human Resources if my child's status changes during the benefit period, and if requested to do so, I agree to provide Human Resources with a copy of records (such as tax forms, marriage or CU license, adoption forms, college enrollment certification, etc.) which may be necessary to verify eligibility for this benefit.

By signing below, **I attest** that the information above is correct and that any anticipated financial aid is reflected on the bills or ancillary documentation that I am submitting. Furthermore, I agree that if there is a substantial change in actual financial aid received, I will submit a revised bill(s) to HR for evaluation, even if it occurs after payment has been remitted to the school. I understand that dependent tuition grants may be revised if new information justifies a change to the benefit.

Employee signature _____ Date _____

**The term "custodial parent" means the custodial parent for purposes of Section 152(e) of the Internal Revenue Code. In order to be the custodial parent under Code Section 152(e), the parent must be the parent with whom the child resides the greater number of nights during the calendar year.*

June 19, 2017