



GRADUATE TUITION AND FEE WAIVER FORM

Background:

Tuition waivers to employees for graduate school for dependents are generally taxable to the employee to the extent the waivers exceed \$5,250. However, the excess over \$5,250 will not be taxable to the employee if the Student is engaged in Teaching or Research activities for the University of Toledo. This form is used to document that a Student is engaged in teaching or research activities for the University of Toledo to ensure that the above exemption from tax will apply. This form must be completed annually. For additional details, please see IRS Publication 970.

To be completed by Employee

Employee Name: _____

Employee Rocket Number: _____

Dependent Student Name: _____

Dependent Student Rocket Number: _____

Student Graduate degree pursued _____ Calendar year covered _____

Is Student engaged in Teaching or Research activities for the University? Yes or No

Signature: _____

Date: _____

To Be Completed by Department of Study:

Is the student listed on this form engaged in teaching or research activities for the University of Toledo?

Yes _____