

2016 - 2017
Tuition Scholarship Program Application
(Spouse, Common-Law Spouse, Domestic Partner, Civil Union Partner and Children)

DEADLINES

FALL AND SPRING OCTOBER 17, 2016	SPRING ONLY MARCH 15, 2017	SUMMER JUNE 21, 2017 SEPARATE APPLICATION REQUIRED FOR SUMMER
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TERM FOR WHICH STUDENT IS APPLYING Fall and Spring Spring Only Summer

STUDENT INFORMATION

Student Name _____
Last First M.I.

CSU ID _____

Student Admitted and Degree-Seeking at: Colorado State University (CSU) CSU Global CSU Pueblo

Local Address _____

City _____ State _____ Zip Code _____

Phone Number (____) _____ Email Address _____

EMPLOYEE INFORMATION

Employee Name _____
Last First M.I.

CSU ID _____

Employee Classification Academic Faculty Administrative Professional State Classified

Is the <u>student</u> your spouse or common-law spouse?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the <u>student</u> your eligible child?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the <u>student</u> your domestic partner or civil union partner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the <u>student</u> your domestic partner's or civil union partner's eligible child?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the student an employee of <input type="checkbox"/> CSU <input type="checkbox"/> CSU-Pueblo <input type="checkbox"/> CSU-Global <input type="checkbox"/> UNC (<i>"No" if work-study or student employee</i>)	<input type="checkbox"/> Yes <input type="checkbox"/> No
→ If yes, is the student eligible for a Study Privilege Program at their employer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
→ If yes, list the student's hire date _____ and position _____ (<i>Study Privilege must be exhausted prior to eligibility for Tuition Scholarship.</i>)	

CERTIFICATION OF DEPENDENCY FOR UNIVERSITY BENEFITS

The Certification of Dependency for University Benefits form must be completed for your child or child of your spouse, common-law spouse, domestic partner or civil union partner. It also must be completed for your domestic partner or civil union partner. It is not required for spouse or common-law spouse.

ELIGIBILITY CRITERIA

For a student to qualify for this scholarship:

- The student must be a **Spouse¹**, **Domestic Partner or Civil Union Partner²** or **Eligible Child³** of an **Eligible⁴** CSU Administrative Professional, Academic Faculty, or State Classified staff member.
 - **¹Spouse** – the eligible employee’s legal spouse, including common-law spouse.
 - **²Domestic Partner or Civil Union Partner** – the eligible employee’s same or opposite gender domestic partner or civil union partner. A domestic partner or civil union partner is eligible if an [Affidavit of Domestic Partnership](#) or Certificate of Civil Union Partnership and the Certification of Dependency for University Benefits forms are submitted and approved, in conjunction with this application.
 - **³Eligible Child** – the eligible employee’s biological children, adopted children, foster children, stepchildren, and legal wards of either the eligible employee or the eligible employee’s spouse, common-law spouse, domestic partner, or civil union partner as well as any person for whom either the eligible employee or the eligible employee’s spouse, common-law spouse, domestic partner, or civil union partner is standing in loco parentis, provided that the eligible child is under twenty-six (26) years of age. The Certification of Dependency for University Benefits form must be submitted to determine tax consequences (imputed income), if applicable.
 - **⁴Eligible staff** includes all CSU Administrative Professionals and Academic Faculty with regular, special, senior teaching appointment of half-time (0.5) or greater, those on transitional appointments and all non-temporary State Classified appointments of half-time (0.5) or greater.
- The student must be admitted to CSU, CSU-Pueblo or CSU-Global in a degree-seeking program or as a degree-seeking student with an undeclared major.
- The Tuition Scholarship Program is also available to students in programs such as Professional Veterinary Medicine, Teacher Certification, and Principal Licensure at Colorado State University in Fort Collins.
- The student must be enrolled in Resident Instruction regular on-campus credits (Test-Out, Advanced Placement, CSU Online and Education Abroad are not considered regular on-campus credits).
- The amount of this Tuition Scholarship shall be a fixed percentage of the undergraduate or graduate tuition that would be assessed to the student for regular on-campus courses at the in-state tuition rate, except for a student in the Professional Veterinary Medicine Program, whose scholarship shall equal this same percentage of the tuition assessed to in-state graduate students.
- See the FAQ’s for more detailed information or the [Academic Faculty & Administrative Professional Manual](#), Section G.4.

***Note:** *In accordance with current IRS tax code, this benefit will result in tax consequences (imputed income) to the eligible staff member for eligible “non-qualified” federal tax dependents.*

CERTIFICATIONS

- I certify that the student applicant is my spouse, common-law spouse, domestic partner, civil union partner or eligible child and I acknowledge I will be subject to taxable income in accordance with current tax code if the eligible student is not my “qualified” federal tax dependent as claimed on my most recently filed income tax return (1040 or 1040A).
- I certify that I understand I am subject to taxation in accordance with current tax code for the amount of educational scholarship benefits my eligible family members receive during the calendar year for any graduate level course work. This includes classes taken at any level if the student already has attained an undergraduate degree. I further understand the taxable value (imputed income) for educational benefits will be reflected on my pay advice each semester.
- I certify that an Affidavit of Domestic Partnership, Certificate of Civil Union Partnership, Certification of Dependency for University Benefits and any other required documentation is submitted in conjunction with this application to determine program eligibility and applicable tax consequences to the employee.
- I certify that I have read and agree to the terms and conditions of this Tuition Scholarship Program and to the best of my knowledge, the information furnished here is true and complete without intent of evasion or misrepresentation. I understand that if it is found to be otherwise, it is sufficient cause for rejection of my application and assessment of tuition and fees will be determined accordingly.

Employee’s Signature _____ Date _____

Student’s Signature _____ Date _____



Certification of Dependency for University Benefits

EMPLOYEE INFORMATION

Employee Name	Employee ID	Phone Number
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INSTRUCTIONS

Complete this form each time you submit a Tuition Scholarship Application, identifying individuals for whom you will be seeking the Tuition Scholarship benefits who may or may not be your “qualified” federal tax dependent, including individuals associated with your domestic partnership or civil union partnership. You may also need to update this form, when applicable, if the tax status of your dependent changes mid-year.

TAX CONSEQUENCES

Certain University benefits provide a cash equivalent value to University employees and/or their eligible dependents. **There may be tax consequences (imputed income) when you receive these types of benefits when those individuals are not YOUR “qualified” federal tax dependents** as defined under Section 152 of the Internal Revenue Code which defines a federal tax dependent. This is a complex area of the law and you are encouraged to consult a tax advisor to determine the status of your dependents.

FEDERAL TAX DEPENDENT (QUALIFIED VS. NONQUALIFIED)

When you have confirmed eligibility for your same or opposite gender domestic partner or civil union partner, your domestic partner’s or civil union partner’s unmarried or married child(ren) or other eligible individuals and are ready to enroll or apply for University benefits, you must indicate whether each individual qualifies as YOUR federal tax dependent. If you fail to do so, they will be identified as non-federal tax dependents (“non-qualified”). Consult each applicable benefit program for eligibility criteria.

Instructions: List the dependents (include your qualifying and non-qualifying dependents and/or your domestic partner or civil union partner) you are seeking University benefits for and indicate whether or not they are YOUR “qualified” federal tax dependent(s).	Is this Individual <u>YOUR</u> Federal Tax Dependent?	
Domestic Partner or Civil Union Partner (if applicable)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Child	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Child	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Child	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Child	Yes <input type="checkbox"/>	No <input type="checkbox"/>

CERTIFICATION

I certify that I have accurately reflected the qualifying federal tax status of each dependent listed above. Further, I understand that any individual who is not eligible as a “qualified” federal tax dependent who receives cash equivalent University benefits will become taxable to me in the form of imputed income. I also understand that I must complete applicable enrollment or application documents for each University benefit program. I further understand that the status of my tax dependent is effective as of the date this form is signed, throughout the duration of the current benefits year; unless the tax status of my dependent changes mid-year in which case I understand I must complete a new form.

Employee Signature	Date
Employee Printed Name	

(Submit this form in conjunction with the Tuition Scholarship Program Application.)

TUITION SCHOLARSHIP PROGRAM Frequently Asked Questions

1. What is the frequency for reapplying for this scholarship?

This scholarship must be applied for each academic year. It is not automatically renewed.

- Apply for Fall **and** Spring semesters by mid-October each year.
- Apply for Spring semester by mid-March (if application was not submitted by the Fall semester deadline).
- Apply for the Summer session by June. (Separate Application required for Summer).

2. Who is eligible to receive the Colorado State University Tuition Scholarship?

A spouse, common-law spouse, domestic partner, civil union partner or eligible child of an eligible Colorado State University Administrative Professional, Academic Faculty or State Classified staff member. Eligible staff members include all Colorado State University Administrative Professionals and Academic Faculty with regular, special, or senior teaching appointment at half-time or greater, those on a transitional appointment and all non-temporary State Classified appointments of half-time or greater.

Domestic partners and civil union partners are eligible if the [Affidavit of Domestic Partnership](#) or Certificate of Civil Union Partnership and the Certification of Dependency for University Benefits forms are approved by Human Resources. You must submit the Certification of Dependency for University Benefits form for any eligible child regardless of tax dependency status (may or may not be YOUR “qualified” federal tax dependent). Program benefits received by a “non-qualified” federal tax dependent are subject to imputed income, which means the value of the benefit received by the student will be treated as taxable income to the employee and deducted from the employee’s pay advice.

Contact Human Resources at (970) 491-MyHR (6947) if you have questions regarding this program.

3. Who is considered an eligible child?

The eligible employee’s biological children, adopted children, foster children, stepchildren, and legal wards of either the eligible employee or the eligible employee’s spouse, common-law spouse, domestic partner or civil union partner, as well as any person for whom either the eligible employee or the eligible employee’s spouse, common-law spouse, domestic partner or civil union partner is standing in loco parentis, provided that the eligible child is under twenty-six (26) years of age. Refer to the [Academic Faculty & Administrative Professional Manual](#), Section G.4, for program eligibility. The Certification of Dependency for University Benefits form must be submitted in conjunction with the Tuition Scholarship Program Application to determine tax consequences (imputed income).

4. What is the amount of the Colorado State University Tuition Scholarship?

- **Undergraduate students** –The scholarship is equal to 50% of the student’s share of Colorado Resident Undergraduate Base Tuition (including Differential Tuition). (Student’s share of Base Tuition is Base Tuition minus the College Opportunity Fund Stipend.) The amount is rounded to the nearest dollar and will be determined after Census date* each semester. The amount does not include 50% of Program Charges.
- **Graduate students** –The scholarship is equal to 50% of Colorado Resident Graduate Tuition. The amount is rounded to the nearest dollar and will be determined after Census date* each semester. The amount does not include 50% of Program Charges.
- **Professional Veterinary Medicine students** – the scholarship is equal to 50% of Colorado Resident Graduate Tuition (not the Professional Veterinary Medicine Tuition). The amount is rounded to the nearest dollar and will be determined after Census date* each semester.

Note: The scholarship is equal to 50% of resident (in-state) tuition (even if student is classified as a non-resident/out-of-state for tuition purposes) as described above, not including fees or Program Charges.

*Census date is the end of the regular schedule change (add/drop) period. The application will be processed and paid to the student's University account after Census date. The student will not be assessed a late payment penalty (Payment Deferral Charge) for not making the payment due date, meaning you can wait until the tuition scholarship amount pays and then remit any remaining balance due, even if it is after the payment due date.

Census dates 2016-2017:

- Fall semester census date is September 7, 2016
- Spring semester census date is February 1, 2017
- Summer session census date is June 21, 2017 (separate application must be submitted for summer session)

5. Is there an application deadline?

Applications received by October 17, 2016 will be processed for Fall 2016 and Spring 2017 after Census date each semester. Applications received after October 17, 2016 but on or before March 15, 2017 will be processed for Spring 2017. The application must be submitted again for summer session and applications received by June 21, 2017 will be processed for summer session 2017.

6. What if both parents are employed by Colorado State University – does the dependent student receive a duplicate tuition scholarship?

No, the value of the tuition scholarship program is as described above in question #4.

7. When will the tuition scholarship be credited to the student's University account?

The scholarship amount will be determined and funds credited to the student's University account after Census date each semester. The scholarship amount is based on the student's enrollment after Census date (the end of the regular schedule change period). See question #4 for more information on the amount and Census date.

8. What if the student is also an eligible employee for a study privilege or a reciprocal study privilege benefit at their own employer?

The student who is an eligible employee for the study privilege or reciprocal study privilege benefit at his/her employer is required to first exhaust any available tuition program benefits each academic year prior to utilizing the Tuition Scholarship Program. The student should consult his/her employer (e.g., CSU Global, CSU Pueblo or UNC) for study privilege program eligibility.

9. If the student is receiving other aid, including scholarships, will the Colorado State University Tuition Scholarship Program reduce this aid?

The total financial aid awards received (through scholarships, grants, work-study, or loans) may not exceed individual costs for attending Colorado State University. Student Financial Services will notify the student if this scholarship causes a reduction in other aid.

10. Are courses other than regular on-campus courses counted as credits for payment of this scholarship?

No. Only Resident Instruction (RI), regular on-campus credits count for payment of this scholarship. Test-Out, Advanced Placement, CSU Online and Study Abroad are **not** considered regular on-campus credits.

11. Can this scholarship be used to cover the cost of continuous registration fees for graduate and professional students?

No.

12. What if the eligible staff member discontinues employment or dies while employed with the University?

For all cases of separation from employment of an eligible employee other than death, the spouse, common-law spouse, domestic partner, civil union partner and eligible child of the spouse, common-law spouse, domestic partner or civil union partner shall cease to be qualified for this Tuition Scholarship Program at the end of the academic year in which the separation from employment occurs.

If a person dies while an eligible employee, his or her spouse, common-law spouse, domestic partner or civil union partner shall continue to be qualified for this Tuition Scholarship Program until six (6) years after the date of the death, and each of his or her eligible children shall continue to be qualified for this Tuition Scholarship Program until the eligible child reaches the age of twenty-six (26).

13. Does this scholarship need to be reported as income on a federal income tax return?

Students may exclude from their income the amounts received from this scholarship because they are a candidate for a degree as defined by the IRS, and the scholarship is used for tuition. However, the value of the benefit will be treated as taxable income to eligible staff members for all dependents who are “non-qualified” federal tax dependents of the employee. Refer to IRS Publication 970 “Tax Benefits for Education” for more information. The student will receive a Form 1098-T (Tuition Statement) for this scholarship.

If the student has obtained an undergraduate degree and is pursuing a second undergraduate degree OR enrolled in graduate level courses, the value of the scholarship received under this program will result in tax consequences (imputed income) to the eligible employee unless the student is a graduate research or teaching assistant. *In accordance with current tax code, the value of the scholarship for graduate level course work will be reflected on the employee pay advice each semester.* If you have questions regarding tax treatment of this benefit, consult your personal tax advisor.

14. Can eligible dependents of CSU employees attend other institutions affiliated with the CSU System?

Yes. The student must be admitted to CSU Global or CSU Pueblo in a degree-seeking program or as a degree-seeking student with an undeclared major. The program eligibility rules and tuition scholarship amount remain the same regardless of the institution in which you enroll. Submit the completed Tuition Scholarship application to Human Resources, rather than to the Office of Financial Aid.