

University of Notre Dame Graduate Tuition Benefits
Application to Exclude Graduate Tuition Benefits from Income

I. Instructions

- Please complete a separate form for each course you wish to have considered for exclusion from income.
 - Unless it's employment related, graduate courses are generally taxable after applying annual exclusion of \$5,250.
 - For more information please see the Tax Department website at <https://controller.nd.edu/tax/education-tax-credits/>.
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II. Staff/Faculty Information

Name <input style="width: 95%;" type="text"/>	NDID 9 <input style="width: 95%;" type="text"/>	
Title <input style="width: 95%;" type="text"/>	Department <input style="width: 95%;" type="text"/>	
Campus Address <input style="width: 95%;" type="text"/>	Campus Telephone <input style="width: 95%;" type="text"/>	
Course Name <input style="width: 95%;" type="text"/>	Course Number <input style="width: 95%;" type="text"/>	Credit Hrs <input style="width: 95%;" type="text"/>

III. Determination of Taxability - This is an important tax document, please carefully consider each item listed below.

A. Your educational benefits may not be excludable from income. Please answer the following:

- 1) Is the education needed to meet the minimum educational requirements of your present position? Yes No
(e.g., the minimum education requirements of your position changed after you were hired and this education is now needed to meet the new requirement)
- 2) Is the education part of a program of study that can qualify you for a new profession? Yes No
(e.g., MBA, MNA, JD, PhD, etc.)

If your response to either A.1) or A.2) above was "yes", the course is a taxable benefit - go directly to Part IV.

B. If both A.1) and A.2) were "no", the education provided must also meet one of the following:

- 1) Will the education maintain or improve skills needed in your present work (e.g., the course is to keep current or expand knowledge in work-related areas, such as new technology)? Yes No
- 2) Is the education required by your employer or the law to keep your present salary, status, or job` and does it serve a business purpose of your employer (e.g., the course is continuing education to maintain a certification such as teaching credentials, CPA, JD, etc.)? Yes No

If your response to both B.1) and B.2) was "no", the course is a taxable benefit - go directly to part IV. You will be notified of the taxable amount after the drop/add date in the semester in which the annual amount exceeds the \$5,250 exclusion.

C. If your response to either B.1) or B.2) was "yes", this application will be reviewed by the Tax Department for possible exclusion of your benefits from taxable income. To facilitate this process, please completely describe your specific situation for the item(s) above marked yes (e.g. how does the education help you maintain skills needed in your present work?):

IV. Staff/Faculty Signature/Supervisor's Approval

To the best of my knowledge, all information presented above is true and correct. I understand that IRS regulations, as explained under the IRS Publication No. 970, determine whether this benefit is included or excluded from income.

Staff/Faculty Signature <input style="width: 95%;" type="text"/>	Date <input style="width: 95%;" type="text"/>
Supervisor's Signature <input style="width: 95%;" type="text"/>	Date <input style="width: 95%;" type="text"/>

Please contact the Tax Department at ndtax@nd.edu if you have any questions regarding this form.