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3. TUITION REMISSION FOR GRADUATE EDUCATION - If you are seeking TR for graduate education for yourself or a family member, initial ONE applicable statement:

___ I am applying for TR for my own education in courses at the graduate level, and the courses qualify as a “working condition fringe benefit,” which means: the courses are required by law or the Institution for me to keep my present job OR maintain or improve skills required for my current employment, AND the courses will not qualify for the minimum educational requirements for my current position, AND the courses will not qualify me for a new trade or business.

___ I am applying for TR for my own education in courses at the graduate level which do not qualify as a “working condition fringe benefit” as that term is used in the Internal Revenue Code, and I understand that I will be taxed for the value of the TR that may exceed $5,250.

___ I am applying for TR for the education of my spouse or child in courses at the graduate level, and I understand that I will be taxed for the full value of the TR.

4. GENERAL ACKNOWLEDGEMENTS - All applicants must INITIAL EACH of the following:

I understand that the following requirements are applicable to my application for and receipt of Tuition Remission:

___ a. I have read and I understand the relevant USM-BOR TR policies (VII-4.10 and VII-4.20), which appear at [http://www.usmd.edu/regents/bylaws/SectionVII/](http://www.usmd.edu/regents/bylaws/SectionVII/) and the USM Tuition Remission–Deadlines And Restrictions Chart, which appears at: [http://www.usmd.edu/usm/adminfinance/tuitionchart.pdf](http://www.usmd.edu/usm/adminfinance/tuitionchart.pdf)

___ b. To the extent that any TR is taxable income under IRS regulations, the value of the TR will be added to my salary for taxation over designated pay periods during the semester when TR is used, according to the schedule set by the State Central Payroll Bureau.

___ c. I understand that the Institution where student registers for courses has final approval authority for my TR request.

5. I HEREBY SOLEMNLY AFFIRM UNDER PENALTIES OF PERJURY THAT:

   a. The information given above is true and accurate;

   b. I understand that willful falsification of information in this Affidavit can result in referral for investigation and prosecution, full disciplinary action by the Institution, and civil action by the Institution to recover any costs that it may incur because of such a false statement; and

   c. For compliance and audit purposes, I agree to provide to the Institution a copy of any documentation (including relevant tax returns) that the HR Office deems necessary to ascertain my eligibility or the tax status of my spouse or child. I understand that failure to timely provide all requested information will result in the Institution treating the value of the TR as taxable income to me.

   d. I understand that I must notify the HR Office no later than 15 days of my first becoming aware of any change in the information that I have provided in this Affidavit and as a result, I understand that the value of the TR may be taxable income to me and applied retroactively to the appropriate taxable year. I further understand that failure to notify the Institution of any changes may be considered willful falsification, to be treated as described in item b. of this section.

Signature of Employee: ___________________________________________ Date: __________

Signature of Department Head/Designee: _____________________________ Date: __________

Signature of Human Resources Representative at Employing Institution: ____________________ Date: __________