

STATE UNIVERSITY OF NEW YORK  
Waiver of Tuition, Fees and Other Charges  
Waiver of Tuition for Specified Appointees  
Affidavits if Family Income Exceeds Prescribed Levels

Administrative  
Policies

Item 059.1.2  
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**\*\*I. General**

State University Board of Trustees Resolution No. 72-305 and State University of New York Procedure Item No. 059.1 Section II.A.3. established the requirement that graduate assistants, teaching assistants, fellows and internes, who are eligible for a waiver of tuition must make application for a Tuition Assistance Program Award as a condition of receiving a tuition waiver. Certain students have contended that they should not be required to file for a Tuition Assistance Program Award since their net taxable family income for this purpose was in excess of \$20,000 or \$5,666 if single, emancipated student with no dependents for tax purposes and the Tuition Assistance Program rules provide no awards for students in these income categories. In many of these instances the students objected to producing income tax records to support their claims.

**\*\*II. Procedures**

- A. A graduate student who is required to file for a Tuition Assistance Program Award and who declines to do so citing a net taxable family income of over \$20,000 or \$5,666 if single, emancipated student with no dependents for tax purposes as his reason must substantiate his claim by producing appropriate income tax records or by submitting an affidavit in the form provided in Attachment #1.
- B. If the student chooses to submit the affidavit, he is to be given a copy of Sections 661, 663 and 667 of the Education Law and an affidavit form for execution (See Attachment #2 - Pages 1 thru 9).

**\*III. Effective Date**

Beginning of the 1973 academic year; beginning 1977-78 academic year for inclusion of the \$5,666 if single, emancipated student with no dependents for tax purposes.

**IV. Authority**

Memorandum to Campus Business Officers from Harry K. Spindler, dated September 24, 1973.

\* Revised Material

\*\* New Material

79-18

9/14/79

STATE OF NEW YORK )  
 ) ss:  
COUNTY OF )

\_\_\_\_\_  
Student's Name  
\_\_\_\_\_  
Spouse and

\_\_\_\_\_  
Parent's Names

being duly sworn, severally, each for himself on his own oath, deposes and says, under penalty of perjury, that the student named herein is ineligible to receive a tuition assistance program award (TAP) as the student does not meet the income eligibility requirement as provided in Sections 661, 663 and 667 of the Education Law, copy of which is attached and made a part hereof.

The affirmants do hereby consent to verification by the State tax commission that the combined net taxable income of the applicant student, his spouse and his parents, as reported in New York State income tax returns for the calendar year next preceding the beginning of the school year, and income received from tax exempt securities and depletion allowances and not otherwise included in income reported on their New York State income tax returns is more than the maximum amount as allowed in Section 667, subd. 3.b.(1) and (2) and subd. 4.(e) of the Education Law, presently the sum of \$20,000 per year or \$5,666 if single, emancipated student with no dependents for tax purposes. However, this sum is adjusted where the applicant's parents, or children of the parents, are in full time attendance in an approved program in accordance with the provisions of Section 663, subd. 5 of the Education Law.

\_\_\_\_\_  
Student  
\_\_\_\_\_  
Spouse  
\_\_\_\_\_  
Parent

Sworn to by the said \_\_\_\_\_,  
\_\_\_\_\_  
and \_\_\_\_\_  
before me and by them signed in my presence this \_\_\_\_\_  
day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public or Commissioner of Deeds

Section 661. Eligibility requirements and conditions governing awards and loans.

1. Applicability. The eligibility requirements and conditions established in this section shall apply to all general awards, academic performance awards and student loans.
2. Application and recipient qualifications. At least annually and at such times as the board shall establish, a student and, where applicable, the parents and spouse of such student seeking aid or loans under the provisions of this article, shall submit to the corporation on forms it shall establish such information as the board may require.
3. Citizenship. An applicant (a) must be a citizen of the United States, or (b) must have made application to become a citizen, or (c) if not qualified for citizenship, must submit a statement affirming intent to apply for United States citizenship as soon as he has the qualifications, and must apply as soon as eligible for citizenship, or (d) must be an individual of a class of refugees paroled by the attorney general of the United States under his parole authority pertaining to the admission of aliens to the United States.
4. Attendance in approved courses of study in approved institutions. To be eligible to receive payments from the president a student:
  - a. Must be matriculated in an approved program as defined by the commissioner pursuant to article thirteen in an institution situated in the state, except that nothing in this subdivision shall preclude payment of an award to a recipient who receives instruction outside the state, which instruction is conducted by an institution situated in the state, and is part of the student's program of study at such institution, provided however, that nothing in this subdivision shall preclude the receipt of a loan pursuant to section six hundred eighty of this article; and
  - b. Must be in full-time attendance, as defined by the commissioner, except as otherwise specifically provided in article fourteen.
5. Residence.
  - a. Except as provided in subdivision two of section six hundred seventy-four, an applicant for an award at the undergraduate level of study must either (i) have been a legal resident of the state for at least one year immediately preceding the beginning of the semester, quarter or term of attendance for which application for assistance is made, or (ii) be a legal resident of the state and have been a legal resident during his last two semesters of high school either prior to graduation, or prior to admission to college. Provided further that persons shall be eligible to receive awards under section six hundred sixty-eight or section six hundred sixty-nine who are currently legal residents of the state and are otherwise qualified.
  - b. An applicant for an award at the graduate level of study must either (i) have been a legal resident of the state for at least one year immediately preceding the beginning of the semester, quarter or term of attendance for which application for assistance is made, or (ii) be a legal resident of the state and have been a legal resident during his last academic year of undergraduate study and have continued to be a legal resident until matriculation in the graduate program.

- c. A student, during any period for which he receives financial support or assistance from a parent or stepparent, or is claimed by a parent or stepparent as a dependent for income tax purposes shall, for the purposes of this article, be considered to reside at the residence of such parent or stepparent, unless the student submits evidence satisfactory to the president that the student's residence is elsewhere.
- d. If an applicant for an award allocated on a geographic basis has more than one residence in this state, his residence for the purpose of this article shall be his place of actual residence during the major part of the year while attending school, as determined by the commissioner.

6. Restrictions. a. All general and academic performance awards shall only be used in the manner prescribed by the commissioner pursuant to article thirteen of this chapter, for the specific purpose for which the awards are made, and no such awards shall be used to obtain professional instruction in theology.

- b. Any student who is in default in the repayment of any student loan, the payment of which has been guaranteed by the corporation pursuant to the provisions of section six hundred eighty of this article, or any student who has failed to comply with the terms of any service condition imposed by an academic performance award made pursuant to this article shall not be eligible for any general award, academic performance award or student loan so long as such default status or failure to comply continues.

Section 663. Income, a determinant of amount of awards.

1. Income defined. Except as otherwise provided in this section, "income" shall be the total of (a) the combined net taxable income of the applicant, his spouse, and his parents as reported in New York state income tax returns for the calendar year next preceding the beginning of the school year for which application for assistance is made, and (b) income received by such persons from tax exempt securities and depletion allowances and not otherwise included in income reported on their New York state income tax returns. The term "parent" shall include natural parents, stepparents, adoptive parents and the spouse of an adoptive parent. Income, if not a whole dollar amount, shall be assumed to be equal to the next lowest whole dollar amount. Any change in the status of an applicant with regard to the persons responsible for his support occurring after the beginning of any semester shall not be considered to change the applicant's award for that semester.

2. Separation of parents. If the parents of an applicant are living apart, the income of the applicant shall be based upon the income of that parent with whom the applicant is living; or who exercises custody if the applicant is a minor, or would exercise custody if the applicant were a minor, and any appropriate payments for the support of the applicant from the other parent.

3. Exclusion of parental income in the determination of the amount of an award.

a. In determining the amount of an award for graduate and undergraduate students, the income of the parents shall be excluded if the student has been emancipated from his parents.

b. A student shall be considered emancipated if:

(1) The applicant has reached his thirty-fifth birthday on or before July first of the academic year for which application is made; or

(2) The applicant is an undergraduate student who has reached his twenty-second birthday on or before July first of the academic year for which application is made, or is a graduate student, and:

(i) during the calendar year next preceding the semester, quarter or term of attendance for which application for an award is made and at all times subsequent thereto, up to and including the entire period for which the application for an award is made such student:

has not resided with parents for more than two consecutive weeks, provided, however, that in the case of a student who has been enlisted in full time active military service in the armed forces of the United States for all or part of or during any portion of the six months immediately preceding the period specified in item (i) hereof, the six month period immediately succeeding the date of discharge from such service shall be excluded for the purposes of this item; and

has not received in any calendar year financial assistance or support valued in excess of six hundred dollars from parents;

- (ii) during the parents' taxable year next preceding the semester, quarter or term of attendance for which application for an award is made, such student has not been claimed as a dependent by either parent for purpose of either federal or state income tax.
- c. In making a determination of where a student resides for the purposes of item (i) of subparagraph two hereof, the president may consider such criteria as he deems appropriate. Residence by the student in an apartment, building, or other premises owned by a parent shall be considered residence with that parent, for the purposes of this section, even if the student makes payment therefor in the form of rent or other considerations.
- d. Any graduate or undergraduate student who was allowed to exclude parental income pursuant to the provisions of subdivision three of section six hundred three of this chapter as they existed prior to July first, nineteen hundred seventy-four may continue to exclude such income for so long as he continues to comply with such provisions.
- e. In making a determination of whether a student has been claimed by a parent as a dependent for purpose of either federal or state income tax, the president may require the student to submit a copy of that portion of the parents' federal income tax return which includes the parents' signature and the list of claimed dependents.

4. Relinquishing of parental control. In determining the amount of an award, the president may, in cases of unusual and exceptional family circumstances warranting such action, recognize an existing condition wherein parental control has in effect been relinquished by the parents or others responsible for the applicant, and notwithstanding the provisions of subdivision three of this section; the applicant has in effect been emancipated. The criteria used in determining these cases of unusual and exceptional family circumstances shall be established by the president with the approval of the board of trustees and the director of the division of the budget.

5. Adjustments of income. (a) Except for purposes of subdivision four of section six hundred sixty-seven if, during the semester, quarter or term of attendance in which the applicant will receive an award, one or more of either the parents of the applicant or other dependent children of such parents, in addition to the applicant, will be in full-time attendance in an approved program, the income of the parents shall be divided by the total number of the aforesaid persons (including the applicant) who will be in such attendance, and the resulting quotient shall be deemed the income of the parents in determining the applicant's award for such semester, quarter or term of attendance. Further, if either the spouse of the applicant or one or more dependent children of the applicant, in addition to the applicant, will be in such full-time attendance, then the income of the applicant and spouse shall be divided by the total number of these aforesaid persons (including the applicant) who will be in such attendance.
- b. In the determination of income for purposes of subdivision four of section six hundred sixty-seven if, during the semester, quarter or term of attendance in which the applicant will receive an award, one of either the parents of the applicant or other dependent child of such parents, in addition to the applicant, will be in full-time attendance in an approved program, the income of the parents shall be reduced by three thousand dollars and an additional two thousand dollars for each other such person additional to the aforesaid persons (including the applicant) who will be in such attendance, and the resulting amount shall be deemed the income of the parents in determining the applicant's award for the semester, quarter or term of attendance. Further,

if either the spouse of the applicant or one or more dependent children of the applicant, in addition to the applicant, will be in such full-time attendance, then the income of the applicant and spouse shall be reduced by three thousand dollars and an additional two thousand dollars for each other such person additional to these aforesaid persons (including the applicant) who will be in such attendance.

6. Income tax return not filed or not including income outside New York state.

If a person required to report income to the corporation did not file an appropriate New York state income tax return, or if the return did not include income outside New York state, such person shall report to the corporation what his income would have been had his total income been subject to New York state income tax and had such income tax return been filed.

7. Statement of income. An applicant, his spouse and his parents, if their income is included in "income" for purposes of this article, shall file annually with the corporation, in a manner prescribed by the president, a statement of their income, signed and affirmed as true under penalties of perjury.

8. Verification of financial report. The state tax commission shall, upon request by the president, compare any statement filed with the corporation pursuant to this article or any information derived therefrom with the state income tax returns filed by the persons making such statement and shall report any discrepancies to the president.

9. Confidentiality of financial reports. All statements filed with the corporation and all reports made by the state tax commission pursuant to this section shall be deemed confidential.

Section 667. Tuition assistance program awards.

1. Recipient qualifications. Tuition assistance program awards are available for all students who are enrolled in approved programs and who demonstrate the ability to complete such courses, in accordance with standards established by the commissioner provided, however, that no award shall be made unless tuition (exclusive of educational fees) and, if applicable, the college fee levied by the state university of New York pursuant to the April first, nineteen hundred sixty-four financing agreements with the New York state dormitory authority charged for the program in which the student is enrolled total at least two hundred dollars a year, and provided further that no award can exceed the amount of tuition charged.

2. Duration. (Effective July 1, 1979) No undergraduate shall be eligible for more than four academic years of study, or five academic years if the program of study normally requires five years provided, however, that no undergraduate student shall be eligible for more than one certificate or degree program at the certificate, associate or bachelor's level. Students enrolled in a program of remedial study conforming to the provisions of this chapter, approved by the commissioner in an institution of higher education and intended to culminate in a degree in undergraduate study shall, for purposes of this section, be considered as enrolled in a program of study normally requiring five years. No graduate student shall be eligible for more than four academic years of study provided, however, that no graduate student shall be eligible for more than one degree program at the master's, first professional or doctorate level. No student shall be eligible for a total of more than the equivalent of eight years of combined undergraduate and graduate study. Any semester, quarter or term or attendance during which a student receives any award under this article, after the effective date of the former scholar incentive program, shall be counted toward the maximum term of eligibility for tuition assistance under this section.

3. Tuition assistance program; Category I. a. Application. The provisions of this subdivision shall apply to (1) any graduate student and; (2) any undergraduate student who receives an award pursuant to the provisions of paragraph (a) of subdivision three of section six hundred seventy or paragraph (a) of subdivision three of section six hundred seventy-one of this article.

b. Amount. The president shall make awards in the following amounts: For each year of study assistance shall be provided in relation to income as follows:

- (1) Except for students as noted in (2) below, if the income does not exceed two thousand dollars, the award shall be six hundred dollars. If income is in excess of two thousand dollars, the award shall be six hundred dollars to be reduced by one dollar for every fifteen dollars or part thereof of income in excess of two thousand dollars; provided, however, that the minimum award shall be one hundred dollars. If the income exceeds twenty thousand dollars, no award shall be made.
- (2) For students who have been granted exclusion of parental income and were single with no dependent for income tax purposes during the tax year next preceding the academic year for which application is made, if income does not exceed one thousand dollars the award shall be six hundred dollars. If income is in excess of one thousand dollars the award shall be six hundred dollars to be reduced by one dollar for

every four dollars or part thereof of income in excess of one thousand dollars; provided, however, if the income is five thousand six hundred sixty-six dollars or less the award shall not be reduced below one hundred dollars. If the income exceeds five thousand six hundred sixty-six dollars, no award shall be made.

- c. Limitation of amount. In no event shall the award for any year exceed the amount by which the tuition (exclusive of educational fees) and, if applicable, the college fee levied by the state university of New York pursuant to the April first, nineteen hundred sixty-four financing agreement with the New York state dormitory authority payable by the student exceed the total of all other state, federal, or other educational aid that is received or receivable by such student during the school year for which such award is applicable and that, in the judgment of the commissioner, would duplicate the purposes of the tuition assistance award. The commissioner shall list in his regulations all state, federal and other educational aid available to New York state students and identify those that are duplicative of the purposes of the tuition assistance program. For the purposes of this subdivision, neither United States war orphan educational benefits nor benefits under the veterans' readjustment act of nineteen hundred sixty-six shall be considered as federal or other educational aid.

4. Tuition assistance program; Category II. The provisions of this subdivision shall apply in the case of any student who is otherwise eligible to receive assistance under this section but excluded from the provisions of subdivision three hereof.

- (1) Amount. The president shall make awards in the following amounts: (a) For each year of undergraduate study, assistance shall be provided as computed on the basis of the amount which is the lesser of the following:
  - (i) Fifteen hundred dollars or, commencing with the school year nineteen hundred seventy-seven-nineteen hundred seventy-eight and in the case of any student receiving aid under this article for the first time during school year nineteen hundred seventy-seven-nineteen hundred seventy-eight or thereafter, eighteen hundred dollars; or
  - (ii) The amount of tuition (exclusive of educational fees) charged and, if applicable, the college fee levied by the state university of New York pursuant to the April first, nineteen hundred sixty-four financing agreement with the New York state dormitory authority.
- (b) Except for students as noted in subparagraph (c) below, the base amount as determined from subparagraph (a) hereof, shall be reduced in relation to income as follows:

<u>Amount of Income</u>	<u>Schedule of reduction of base amount</u>
(1) Less than two thousand seven hundred fifty dollars	None
(2) Two thousand seven hundred fifth dollars, but less than five thousand dollars	Six percentum of amount in excess of two thousand seven hundred fifty dollars

<u>Amount of Income</u>	<u>Schedule of reduction of base amount</u>
(3) Five thousand dollars or more, but less than eight thousand dollars	One hundred thirty-five dollars plus seven per centum of amount in excess of five thousand dollars
(4) Eight thousand dollars or more, but less than eleven thousand dollars	Three hundred forty-five dollars plus eight per centum of amount in excess of eight thousand dollars
(5) Eleven thousand dollars or more, but less than fourteen thousand dollars	Five hundred eighty-five dollars plus ten per centum of amount in excess of eleven thousand dollars
(6) Fourteen thousand dollars or more, but less than seventeen thousand dollars	Eight hundred eighty-five dollars plus twelve per centum of amount in excess of fourteen thousand dollars
(7) Seventeen thousand dollars or more, but less than twenty thousand dollars	Twelve hundred forty-five dollars plus fourteen per centum of amount in excess of seventeen thousand dollars

- (c) For students who have been granted exclusion of parental income and were single with no dependent for income tax purposes during the tax year next preceding the academic year for which application is made, the base amount, as determined for subparagraph (a) hereof, shall be reduced in relation to income as follows:

<u>Amount of Income</u>	<u>Schedule of reduction of base amount</u>
(1) Less than one thousand dollars	None
(2) One thousand dollars or more, but less than five thousand six hundred sixty-seven dollars	Thirty per centum of amount in excess of one thousand dollars

- (d) If the amount of reduction is not a whole dollar, it shall be reduced to the next lowest whole dollar.

In the case of any student who has received four or more payments pursuant to any and all awards provided for in this subdivision, the base amount shall be reduced by an additional two hundred dollars.

- (e) The award shall be the net amount of the base amount determined pursuant to subparagraph (a) reduced pursuant to subparagraphs (b) or (c) but if the income is twenty thousand dollars or less the award shall not be thereby reduced below two hundred dollars, except for awards under subparagraph (c) where no award shall be made if the income exceeds five thousand six hundred sixty-six dollars.

- (2) Restrictions. In no event shall any award: (a) be made unless the annual tuition (exclusive of education fees) and, if applicable, the college fee levied by the state university of New York pursuant to the April first, nineteen hundred sixty-four financing agreement with the New York state dormitory authority charged for the program in which the student is enrolled total at least two hundred dollars; or (b) exceed the amount by which such annual tuition (exclusive of educational fees) and, if applicable, the college fee levied by the state university of New York pursuant to the April first, nineteen hundred sixty-four financing agreement with the New York state dormitory authority exceed the total of all other state, federal, or other educational aid that is received or receivable by such student during the school year for which such award is applicable and that, in the judgment of the commissioner, would duplicate the purposes of the award. The commissioner shall list in his regulations all state, federal and other educational aid available to New York state students and identify those that are duplicative of the purposes of the tuition assistance program; or (c) be made when income exceeds twenty thousand dollars. For the purposes of this subdivision, neither United States war orphan educational benefits nor benefits under the veterans' readjustment act of nineteen hundred sixty-six shall be considered as federal or other educational aid.