FOR GRADUATE, PROFESSIONAL, GRADUATE NON MATRICULATED (GNM), OR POST BACCALAUREATE STUDENTS

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
<th>I am enrolled in a graduate/professional degree program.</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>NO</td>
<td>I am taking this course numbered 400-800 as a graduate nonmatriculated student GNM.</td>
</tr>
<tr>
<td>YES</td>
<td>NO</td>
<td>I am taking this course numbered 400-800 as a post baccalaureate.</td>
</tr>
</tbody>
</table>

If you have checked YES to any of these questions, THE VALUE OF THE TUITION WAIVER that exceeds $5,250 for study at the graduate or professional level WILL BE INCLUDED IN YOUR GROSS INCOME, and will be subject to income and FICA tax withholding. However, if you document that the class is "job related," as defined by the IRS, the value of the tuition waiver may still be excluded from income.

**DEFINITION OF "JOB RELATED" EDUCATION**

The Internal Revenue Service states that "job related" education must

- be required by your employer or the law to keep your present salary, status, or job (and serve a business purpose of your employer) OR
- maintain or improve skills needed in your present job

HOWEVER, even if your education meets one of the above requirements, it is NOT excludable if it

- is needed to meet the minimum educational requirements of your present trade or business OR
- is part of a program of study that can qualify you for a new trade or business, even if you have no plans to enter that trade or business. (A change of duties is NOT a new trade or business if the new duties involve the same work you did in your old job.)

**DOCUMENTATION OF "JOB RELATED" EDUCATION**

| YES | NO | My program of study is job related. (If NO, waiver is taxable and you DO NOT NEED to complete the rest of this section.) |

Describe the content of the course(s) you are taking this quarter:

[Course content]

Describe how the knowledge learned in the above course(s) will improve or enhance your ability to perform your current job:

[Improvement description]

I request that the value of the waiver for the above job related course(s) be excluded from my taxable income.

I have reviewed the above statements and agree that the above course(s) are "job related" as defined above.
Applications and information for undergraduate students are available at: https://www.applyweb.com/apply/uwbf/.
Applications and information for Graduate students are available at: https://www.grad.washington.edu/applForAdmiss/

REGISTRATION
A quarterly Tuition Exemption Request is submitted to the UWB Office of the Registrar by the deadline published on the on-line academic calendar http://www.uwb.edu/calendars . Participating employees may not register for any course prior to their assigned space-available registration day or the exemption will be canceled or not accepted. Registration instructions are available at http://www.uwb.edu/registration/exempt
Students register for courses via MyUW.

Nonmatriculated employees admitted to enroll on a space available, tuition exempt basis, may register for classes only when using the exemption and only after the exemption request form has been submitted. Matriculated students desiring a higher registration priority to facilitate course enrollment are permitted to register without the exemption, but full tuition and fees will be charged.

Employees registering after the first week of the quarter must pay a late fee. No course adds are accepted after the third week of the quarter. All registration deadlines apply.

FEES
Employees are billed a quarterly $30 registration fee if they register for a course. This fee is non-refundable even if the student withdraws during the first week of the quarter.
Tuition exempted employees registering before the assigned tuition exemption registration date will not be permitted to convert to the tuition exemption program and will be required to pay regular tuition for all registered credits. Participants in the tuition exemption program will also be assessed a quarterly Technology Fee and any special course fees that may apply. A $25 late registration fee will be assessed if the student initially registers for the quarter on or after the eighth calendar day of that quarter. A $75 late registration fee will be assessed if the student initially registers on or after the 15th day of that quarter.

Tuition exempt employees are not entitled to student services funded by the Services and Activities Fee, nor are they eligible to purchase tickets to athletic or performing arts events at student rates. UW faculty/staff identification cards are used for library services. Employees participate in the UPASS program through their payroll department.

GRADES
Grades will be determined and posted to participants’ transcripts in the same manner as regular tuition students. Transcripts must be requested on MyUW or at the UWB office of the Registrar. Grades are available on MyUW.