

**INSTRUCTIONS FOR COMPLETING THE GS2000 FORM**  
Print these instructions for further reference.

**Processing Instructions**

This form is required for each appointment period and assistantship title change and must be completed by department personnel and the graduate assistant. The form must be submitted to the Graduate School when the personnel data entry form is forwarded to Human Resources for these awards. The "Begin" and "End" dates are to coincide with that of the Offer/Acceptance Letter.

1. Complete the form following the instructions provided below and submit to the Graduate School.
2. It is important that the Tuition Remission Form (TRF) be completed and signed by the graduate assistant and his/her supervisor. The supervisory signature should be from someone within the college or department who has supervisory responsibilities over the graduate assistant and who knows that the information supplied by the graduate assistant is correct.

Undergraduate teaching and research graduate tuition remission is tax exempt by IRS Code Section 117. Non-teaching/research graduate assistantships were specifically excluded from this exclusion, thereby making the tuition remission related to these assistantships taxable. However, the tuition remission for these assistantships may be tax exempted under IRS Code Section 132 and Treasury Regulation 162(a) which allows education benefits from employers to be tax exempted for certain courses of study.

The purpose of the Graduate Assistant Tuition Remission Form is to define the type of graduate assistantship and then determine if the assistantship is taxable or exempt. If the graduate assistantship is teaching or research, it is exempt by definition under IRS Code Section 117. If the graduate assistantship is an administrative/service assistantship, then the questions in "Section B" are designed to allow the University to determine if the assistantship is taxable or exempt under Treasury Regulation 162 (a) by comparing the duties of the assistantship to the course of study.

The University does not provide individual tax advice. If you have questions related to the above information and its tax implications, you should contact either the IRS or your personal tax advisor.

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1. **Section A:** Provide all data as identified. The data entered should coincide with that required in the other award documents. Students who are listed as Graduate Teacher of Record (GTR) must meet the SACS 18 hour credit guideline. **Please note that the box confirming a GTR position's compliance with policies must be signed by the department chair.**
  2. **Section B:** If duties are administrative rather than teaching and research, this section must be completed.
    - Assistantship Duties & Responsibilities: This should be a summary of the position assignment. Use an additional page if necessary.
    - Major Course of Study: (example, Master of Science in Microbiology)
    - College/Study: (Example, CAFLS, Dept. of Microbiology)
    - Does the "Course of Study" maintain or improve skills required ...?: Check yes or no.
    - Does the stated "Course of Study" relate to the graduate ...: Check yes or no. If the answer is "yes," an explanation substantiating how studies are "job related" must be entered in the space provided. If more space is needed, please use the reverse side of the form.

Below is a generic statement that you could possibly use as a guide in development of your own explanation:  
"Responsibilities of this assistantship provide an avenue for realistic application of the knowledge and skills learned from courses, i.e., [list some of your program courses that have direct relevance to the present employment position]. The background afforded by my required program courses will possibly stimulate development of techniques for ..."

3. **Section C:** The student, supervisor, and advisor (if GEA or GAA) must sign this form. In case of audit, questions will be directed to these individuals. The TRF will be retained in your student file and the content of your explanation will be most important if the IRS visits the University to perform an audit.

If you are reading a printed copy of this form, or viewing it at a URL that does not include [clemsun.edu/graduate/](http://clemsun.edu/graduate/), please go to [www.clemson.edu/graduate/students/forms.html](http://www.clemson.edu/graduate/students/forms.html) to ensure that you have the latest version of the form.



### SECTION A

**Student's full name**

Last name: \_\_\_\_\_ First name: \_\_\_\_\_ MI: \_\_\_\_\_

XID#: \_\_\_\_\_ Enrolled in (check one)  Master's or  PhD program

Department name: \_\_\_\_\_ Department number: \_\_\_\_\_

Award: \_\_\_\_\_  
*Begin* \_\_\_\_\_ *End* \_\_\_\_\_

Type of Award: \_\_\_\_\_  
*(check all that apply and indicate allotted hours of employment)*

**\*For GTR (Graduate Teacher of Record), check here to confirm compliance with all of the following:**

student has full responsibility for assigned courses being taught

student has already completed 18 graduate-level credit hours in the discipline being taught

student is allowed to teach only undergraduate student classes unless unique credentials are presented and pre-approved by the department chair

Student is in good academic standing (3.0 minimum GPA)

Department Chair signature: \_\_\_\_\_

<i>Type</i>	<i>Hours</i>
<input type="checkbox"/> <b>Teaching (GTR—see box at left)</b>	_____
<input type="checkbox"/> Teaching (GTA)	_____
<input type="checkbox"/> Lab (GLA)	_____
<input type="checkbox"/> Grading (GGA)	_____
<input type="checkbox"/> Research (GRA)	_____
<input type="checkbox"/> Admin (GAA)	_____
<input type="checkbox"/> Ext (GEA)	_____

**If Ext (GEA) or Admin (GAA) is checked, complete section B then C. Otherwise, skip to section C.**

### SECTION B (to be completed only if "Ext (GEA)" or "Admin (GAA)" is checked above

Duties and responsibilities identified as "Administrative." This section is completed for all GEA and GAA appointments.  
**Assistantship Duties and Responsibilities (Please describe):**

\_\_\_\_\_

Major Course of Study: \_\_\_\_\_ College/Dept. or School: \_\_\_\_\_

Does the "Course of Study" maintain or improve skills required for the above assigned duties? Yes  No

Does the stated "Course of Study" relate to the graduate assistant's current employment position? Yes  No

If yes, you **MUST** explain how the "Course of Study" is job-related: \_\_\_\_\_

\_\_\_\_\_

### SECTION C

I certify that the above information is correct to the best of my knowledge. I understand that my tuition remission for courses taken at Clemson University will be subject to federal income and FICA tax withholdings when determined to be taxable income as described in Section B above.

Graduate assistant's signature: \_\_\_\_\_ Date \_\_\_\_\_

To the best of my knowledge, the statements made above are accurate.

Academic advisor's signature <i>(Needed for GAA position only)</i>	Date	Supervisor's signature	Date
Advisor's name (print) and email OR phone		Supervisor's name (print) and email OR phone	

GRADUATE SCHOOL OFFICE USE ONLY			
Status (Approved/Denied) _____	<input type="checkbox"/> Confidentiality Form	<input type="checkbox"/> Transcript	
18 Hr. _____	<input type="checkbox"/> Institutional Research	<input type="checkbox"/> GS61	

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