



WESTERN  
ILLINOIS  
UNIVERSITY

## **BOARD OF TRUSTEES REGULATIONS SENIOR CITIZENS TUITION WAIVER POLICY**

Students accepted for admission who are 65 years of age or older, and who are legal residents of Illinois with an annual household income less than the applicable eligibility level for the Illinois Circuit Breaker Program, shall be permitted to enroll in regularly scheduled courses, on a credit or noncredit basis, without the payment of tuition and mandatory fees provided that available classroom space exists and tuition-paying students enrolled constitute the minimum number required for the course. This regulation shall not apply to courses offered only on a noncredit basis or to courses designed especially for senior citizens. Contact the Office of the Registrar, Sherman Hall 110, telephone 309/298-1891, for further information.

**NOTE:** You are not eligible for a Senior Citizen Tuition Waiver if the difference between your total income and your total loss meets or exceeds the following amounts:

Household of 1: \$27,610  
Household of 2: \$36,635  
Household of 3: \$45,657

# INSTRUCTIONS FOR DETERMINING HOUSEHOLD INCOME

As household income, you must include the 2011 income of your spouse if you were married and if your spouse lived with you in 2011. If your spouse lived in a separate residence (a nursing home, for example), do not include his/her income.

- (1) **WORKING WAGES** – Enter total earnings of both husband and wife from wages, salaries, etc., received in 2011. If you filed a Federal income tax return, this information is on your Federal 1040, 1040, or 1040EZ.
- (2) **SOCIAL SECURITY BENEFITS** – Enter the total of any retirement, disability, or survivor's benefits (including Medicare deductions) paid to you and your spouse in 2011 by the Social Security Administration. You must include any Supplemental Security Income (SSI) you may have received in 2011. Do not include benefits to dependent children or reimbursements under Medicare/Medicaid for medical expenses.

It is not necessary that you contact the Social Security Office to obtain the amount of benefits received. You may determine the total amount of your benefits by multiplying by 12 the amount on any one of the checks you received in 2011. Add to this total the yearly amount deducted for Medicare.

Those who received Supplemental Security Income should multiply the amount of any one check you received from January through June by 6. Also, multiply the amount on any of the checks you received from July through December by 6. Total these two amounts and then add the total amount which was deducted for Medicare.

You must adjust your computation accordingly if you did not receive twelve checks during this period.

- (3) **RAILROAD BENEFITS** – Enter the total of any retirement, disability, or survivor's benefits (including Medicare deductions) you and your spouse received in 2011 under the Railroad Retirement Act.
- (4) **CIVIL SERVICE BENEFITS** – Enter the total of any retirement, disability, or survivor's benefits you and your spouse received in 2011 under any Civil Service retirement plan. Include any contributions to Civil Service that were returned to you in 2011.
- (5) **OTHER PENSION, ANNUITY BENEFITS** – Enter income received in 2011 from any annuity, pension, endowment, life insurance, or similar plan or agreement you and your spouse held. Include any contributions to such plans that were returned to you in 2011.
- (6) **VETERAN BENEFITS** – Enter the amount of any veteran benefits paid to you and your spouse in 2011.
- (7) **PUBLIC AID RECIPIENTS** – Enter any cash payment you and your spouse received during 2011 from the Illinois Department of Public Aid.
- (8) **INTEREST** – Enter total amount of interest income you and your spouse earned or received in 2011 from all sources, including any government sources.
- (9) **DIVIDENDS** – Enter total amount (before exclusion) of any dividends you and your spouse earned or received in 2011.
- (10) **FARM INCOME/LOSS** – Enter in the appropriate column any net income or loss from farms.

**NOTE:** For **Items 10-12**, you must verify any losses that you claim. If you claimed such losses on your 2011 Federal income tax return, please attach a complete copy of your U. S. Form 1040 (including schedules C and E). If you did not file a Federal return, you must submit other evidence detailing the nature and amount of each loss claimed.

# INSTRUCTIONS FOR DETERMINING HOUSEHOLD INCOME

- (11) **RENTAL INCOME/LOSS** – Enter in the appropriate column any net income or loss from rentals. If you rented out part of your residence in 2011, you must declare on **Line (11)** the net income or loss from that rent.

**NOTE:** For **Items 10-12**, you must verify any losses that you claim. If you claimed such losses on your 2011 Federal income tax return, please attach a complete copy of your U. S. Form 1040 (including schedules C and E). If you did not file a Federal return, you must submit other evidence detailing the nature and amount of each loss claimed.

- (12) **OTHER BUSINESS INCOME/LOSS** – Enter in the appropriate column any net income or loss from other business sources, including partnerships, estates, trusts, etc.

**NOTE:** For **Items 10-12**, you must verify any losses that you claim. If you claimed such losses on your 2011 Federal income tax return, please attach a complete copy of your U. S. Form 1040 (including schedules C and E). If you did not file a Federal return, you must submit other evidence detailing the nature and amount of each loss claimed.

- (13) **CAPITAL GAINS/LOSSES** – If you had net long-term capital losses and net short-term capital gains and the net long-term capital losses exceeded the net short-term capital gains, enter on **Line 13b** as a loss 50 percent of the amount by which the net long-term capital losses exceeded the net short-term capital gains. However, this amount should in no event exceed \$3,000, or if you are married and filing a separate federal income tax return, \$1,500.

If you had net short-term capital losses and net long-term capital gains and the net short-term capital losses exceeded the net long-term capital gains, enter on **Line (13b)** as a loss the amount by which the net short-term capital losses exceeded the net long-term capital gains. However, in no event should this amount exceed \$3,000 or if you are married and filing a separate federal income tax return, \$1,500.

If you had net short-term capital losses and net long-term capital losses, enter on **Line (13b)** as a loss the sum of the net short-term capital losses and 50 percent of the net long-term capital losses. However, in no event, should this amount exceed \$3,000 or if you are married and filing a separate federal income tax return \$1,500.

If you have a net long-term capital gain and a net short-term capital gain, enter on **Line (13a)** as a gain the sum of the net short-term capital gain plus 90 percent of the net long-term capital gain.

If you have a net long-term capital gain and a net short-term capital loss, enter on **Line (13a)** as a gain 90 percent of the excess of the net long-term capital gain over the net short-term capital loss.

You must verify any losses that you claim. If you claimed such losses on your 2011 Federal income tax return, please attach a complete copy of your Federal Form 1040 (including Schedule D). If you did not file a federal return, you must submit other evidence detailing the nature and amount of each loss claimed.

- (14) **OTHER INCOME/LOSSES** – Enter in the appropriate column all other income or losses not reported on any line above. You may not claim as a loss medical or dental expenses, local taxes, charitable or religious contributions, interest expenses, casualty, theft, etc., allowed as itemized deductions for Federal income tax purposes.

"Other income" would include alimony, black lung benefits, worker's compensation, unemployment compensation, Illinois income tax refunds report to the Federal government, and distributions from Subchapter S corporations.

- (15) **TOTAL INCOME** – Enter the total of your income [determined by adding **Lines (1a) through (14a)**] in the appropriate column.

- (16) **TOTAL LOSSES** – Enter the total of your losses [determined by adding **Lines (1b) through (14b)**] in the appropriate column.



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## SENIOR CITIZEN TUITION WAIVER APPLICATION

In order to be eligible for a Senior Citizen Tuition Waiver, an individual must be a legal resident of Illinois, must be 65 years of age or older on the date of enrollment, and must have an annual household income less than the applicable eligibility level for the Illinois Circuit Breaker Program. To enable the University to determine whether these requirements have been met, each applicant for a Senior Citizen Tuition Waiver must provide the following information:

### 1. Personal Information

A. **Print Legal Name:** \_\_\_\_\_

B. **Address:** \_\_\_\_\_  
Street Apt.

\_\_\_\_\_ City State Zip

C. **Date of Birth:** \_\_\_\_\_  
Month Day Year

D. **Social Security Number:** \_\_\_\_\_

E. **Number of Persons in Household:** \_\_\_\_\_

2. **Attach a copy of your baptismal or birth certificate, driver's license, naturalization papers, etc.**

3. **Household Income [see instructions (previous 2 pages) for assistance in completing the worksheet on the next page]**

# SENIOR CITIZEN TUITION WAIVER HOUSEHOLD INCOME WORKSHEET

	2011 Income (Husband & Wife)	2011 Losses
Working Wages	(1a) \$ _____	(1b) \$ _____
Social Security and/or SSI Benefits (include Medicare Deductions)	(2a) \$ _____	(2b) \$ _____
Railroad Benefits (include Medicare deductions)	(3a) \$ _____	(3b) \$ _____
Civil Service Benefits	(4a) \$ _____	(4b) \$ _____
Other Pension & Annuity Benefits	(5a) \$ _____	(5b) \$ _____
Veteran Benefits	(6a) \$ _____	(6b) \$ _____
Public Aid Cash Assistance	(7a) \$ _____	(7b) \$ _____
Interest Income from All Sources	(8a) \$ _____	(8b) \$ _____
All Dividends Earned or Received	(9a) \$ _____	(9b) \$ _____
Net Business Income or Losses		
(a) Farm	(10a) \$ _____	(10b) \$ _____
(b) Rental	(11a) \$ _____	(11b) \$ _____
(c) Business	(12a) \$ _____	(12b) \$ _____
Net Capital Gains or Losses	(13a) \$ _____	(13b) \$ _____
Other Income or Losses (Describe on a separate page)	(14a) \$ _____	(14b) \$ _____
<b>TOTAL of Lines (1a) through (14a)</b>	<b>(15) \$ _____</b>	
<b>TOTAL of Lines (10b) through (14b)</b>		<b>(16) \$ _____</b>

If **Line (15)** minus **Line (16)** meets or exceeds the following amounts, you are not eligible for a Senior Citizen Tuition Waiver:

Household of 1:	\$27,610
Household of 2:	\$36,635
Household of 3:	\$45,657

I declare under penalties of law that the information supplied in this form is true, correct, and complete to the best of my knowledge and belief. Further, I authorize any person having any records of the information reported herein to disclose to the University, if requested, all information and substantiation for the amounts shown above.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date