



To be eligible for dependent tuition reduction, the child must:

- meet the IRS §152(f)(1) definition of child (son, daughter, stepson, stepdaughter, adopted child, foster child) or be a relative for whom you have legal guardianship

AND

- be claimed as your dependent for federal tax purposes, either as a qualifying child or qualifying relative. The online application will require information necessary to determine dependent eligibility. [Click here to see the information that will be requested.](#)

As part of the application process, you will need to determine if your dependent child meets the definition of a “child” under IRS §152(f)(1) and is a “**qualifying child**” or “**qualifying relative**” under IRS guidelines. Guidance is available on the IRS website in [Publication 501: Exemptions, Standard Deduction, and Filing Information](#). Please see the section on “Exemptions for Dependents”.

Some questions on this page will be asked in the online tuition reduction application and cover the most common factors that determine dependent eligibility. Additional information related to questions 7, 8 and 10 is on page 2.

1) Is your child your son, daughter, stepson, stepdaughter, adopted child, foster child, or relative for whom you have legal guardianship?	<input type="checkbox"/> Yes Go to question 2.	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.
2) Will your child be under 30 years old on the first day of the semester?	<input type="checkbox"/> Yes Go to question 3.	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.
3) Will your child be a US citizen or resident of the US, Canada or Mexico during the waiver tax year?	<input type="checkbox"/> Yes Go to question 4.	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.
4) Will your child file a “married filing jointly” tax return for the waiver tax year?	<input type="checkbox"/> No Go to question 5.	<input type="checkbox"/> Yes Stop, your child is not eligible for tuition reduction.
5) How old will your child be on December 31 of the tax year the tuition reduction is applied?	<input type="checkbox"/> 24 years or older. Go to question 6.	<input type="checkbox"/> Under 24 years. Skip question 6 and go to question 7.
6) Do you expect your child’s gross income to be less than \$4,050 during the waiver tax year?	<input type="checkbox"/> Yes Go to question 7.	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.
7) Do you expect your child to provide <u>less than half</u> of his/her total support during the year tuition reduction is applied? (See page 2 for additional guidance.)	<input type="checkbox"/> Yes Go to question 8.	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.
8) Except for temporary absences, including being away from home for college, do you expect your child to live with you for more than half of the year? (See page 2 for additional guidance.)	<input type="checkbox"/> Yes Go to question 9.	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.
9) Do you expect to claim your child as a dependent on your federal tax return for the waiver tax year?	<input type="checkbox"/> Yes Skip question 10 and go to #11.	<input type="checkbox"/> No Go to question 10.



10) If you do not expect to claim your child as a tax dependent, could you do so except for a divorce decree or other exemption sharing arrangement? (See page 2 for additional guidance.)	<input type="checkbox"/> Yes Go to #11.	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.
11) Based on your responses, your child is eligible for tuition reduction.		

**Additional Information**

**Question 7: Support**

To meet this test, your child cannot have provided more than half of his/her own support for the year. If you are not sure whether your child provided half of his/her own support, see the “Worksheet for Determining Support” and additional information provided in [IRS Publication 501: Exemptions, Standard Deduction, and Filing Information](#).

Note: A scholarship received by a child who is a full-time student is not taken into account in determining whether the child provided more than half of his/her total support.

**Question 8: Residency**

To meet this test, the child must have lived with you for more than half of the year; however, there are exceptions for temporary absences. Your child is considered to have lived with you during periods of time when one or both of you are temporarily absent due to special circumstances such as: Illness, Education, Business, Vacation, or Military Service.

**Question 10: Children of Divorced or Separated Parents**

Because of the residency requirement, a child of divorced or separated parents is typically the qualifying dependent child of the custodial parent. However, the child may be treated as the qualifying dependent child of the noncustodial parent if all four of the following conditions are met.

- The parents are divorced or legally separated under a decree of divorce or separate maintenance; are separated under a written separation agreement; or the parents lived apart at all times during the last 6 months of the year.
- The parents provided over half the total support for the child for the year.
- The child was in the custody of one or both parents for more than half the year.
- The custodial parent follows the IRS “written declaration” rules releasing the dependency exemption to the noncustodial parent and the noncustodial parent attaches all required documentation to his/her tax return for the year of the tuition benefit period.

**Questions?**

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