

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.

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; they 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 calendar year 2021?	<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 calendar year 2021?	<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, 2021?	<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) If your child will be 24 years or older, will his/her income be less than \$4,300 during calendar year 2021?	<input type="checkbox"/> Yes Go to question 7.	<input type="checkbox"/> No Stop , your child is not eligible for tuition reduction.
7) Will your child provide <u>less than half</u> of his/her total support during calendar year 2021? (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, will your child live with you for more than half of the 2021 calendar 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) Will you claim your child as a dependent on your 2021 federal tax return?	<input type="checkbox"/> Yes Skip question 10 and go to #11.	<input type="checkbox"/> No Go to question 10.



10) If you cannot claim your child as a tax dependent, could you do so except for a divorce decree or other exemption sharing arrangement? (See below 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 provide more than half of his/her own support for the calendar year in which the tuition reduction is applied. 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: If a child is a full-time student, any scholarships received are not considered part of the support provided by the child.

Question 8: Residency

To meet this test, the child must live with you for more than half of the calendar year in which the tuition reduction is applied, except for temporary absences. Temporary absences can include 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 have lived apart at all times during the last 6 months of the year.
- The parents provided more than 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 calendar year of the tuition benefit period.

Questions?

QTR/EAP Eligibility	HR Solutions: 520-621-3660
Tuition and Student Accounts	Bursar’s Office: 520-621-3232
Taxes	Financial Services Office: 520-621-1957