DEPENDENT CHILD TUITION REDUCTION ELIGIBILITY FORM

All responses are subject to random audit.

To be eligible for 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

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".

1. Is the dependent your son, daughter, stepson, stepdaughter, adopted child, foster child, or relative for whom you have legal guardianship?	☐ Yes Go to question 2.	☐ No **Stop,** your child is not eligible for tuition reduction.
2. Will your dependent be under 30 years old on the first day of the semester or session?	☐ Yes Go to question 3.	☐ No **Stop,** your child is not eligible for tuition reduction.
3. Will your dependent be a US citizen or resident of the US, Canada, or Mexico during the calendar year in which QTR is used?	☐ Yes Go to question 4.	☐ No **Stop,** your child is not eligible for tuition reduction.
4. Will your dependent file a "married filing jointly" tax return for the year in which QTR is used?	☐ No Go to question 5.	☐ Yes **Stop,** your child is not eligible for tuition reduction.
5. How old will your dependent be on December 31st of the calendar year in which QTR is used?	☐ 24 years or older Go to question 6.	☐ Under 24 years Skip question 6 and go to question 7
6. If your dependent will be 24 years or older, will their gross income be less than $5,300 during the calendar year for which the QTR is used?	☐ Yes Go to question 7	☐ No **Stop,** your child is not eligible for tuition reduction.
7. Will your dependent provide less than half of their total support during the calendar year in which QTR is used? (See page 3 for additional guidance.)	☐ Yes Go to question 8	☐ No **Stop,** your child is not eligible for tuition reduction.
8. Except for temporary absences, including being away from home for college, will your dependent live with you for more than half of the calendar year in which QTR is used? (See page 2 for additional guidance.)	☐ Yes Go to question 9	☐ No **Stop,** your child is not eligible for tuition reduction.
9. Will you claim your child as a dependent on your federal tax return in the year in which QTR is used?	☐ Yes Skip question 10 and go to the last box.	☐ No Go to question 10.
10. If you cannot claim your child as a tax dependent for calendar year in which QTR is used, could you do so except for a divorce decree or other exemption sharing arrangement? (See page 2 for additional guidance.)	☐ Yes Go to the box below.	☐ No **Stop,** your child is not eligible for tuition reduction.
Based on your responses, your child is eligible for tuition reduction.		

Question 7: Support
To meet this test, your child cannot provide more than half of their own support for the calendar year in which the tuition reduction is applied. If you are not sure whether your child provides half of their 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 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:

1. 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.
2. The parents provided more than half of the total support for the child for the year.
3. The child was in the custody of one or both parents for more than half the year.
4. 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 the tax return for the calendar year of the tuition benefit.

Questions?

QTR/EAP Eligibility	HR Solutions: 520-621-3660 or hrsolutions@arizona.edu
Tuition and Student Accounts	Bursar's Office: 520-621-3232 or bursar@arizona.edu
Impact on Employee's Paycheck	Financial Services Office: 520-621-1957 or FNSV-Payroll-Info@arizona.edu
Residency or Student Services	Office of the Registrar: 520-621-3113 or reghelp@arizona.edu