

For a child to be eligible to receive the tuition reduction benefit, the child must:

- meet the IRS §152(f)(1) definition of child (son, daughter, stepson, stepdaughter, adopted child or 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.

To request the Employee Tuition Reduction Program benefits for a dependent child, employees must submit an online request which includes an affidavit that requires the employee to attest that their dependent child is eligible for the tuition reduction. The affidavit includes the following questions

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 the tuition reduction benefit.
2. Will your child be under 30 years old on the first day of the semester for which you are applying for?	<input type="checkbox"/> Yes Go to question 3	<input type="checkbox"/> No Stop, your child is not eligible for the tuition reduction benefit.
3. Will your child be a U.S. citizen or resident of the U.S., Canada or Mexico during the reduced tuition tax year?	<input type="checkbox"/> Yes Go to question 4	<input type="checkbox"/> No Stop, your child is not eligible for the tuition reduction benefit.
4. Is your child expected to marry during the tax year?	<input type="checkbox"/> Yes Go to question 5	<input type="checkbox"/> No Skip question 5 and go to question 6
5. Will your child file a “married filing jointly” tax return for the reduced tuition tax year?	<input type="checkbox"/> No Go to question 6	<input type="checkbox"/> Yes Stop, your child is not eligible for the tuition reduction benefit.
6. 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 7	<input type="checkbox"/> Under 24 years Skip question 7 and go to question 8
7. Do you expect your child’s gross income to be <u>less than</u> \$4,200 (<i>the amount of the 2019 personal exemption</i>) during the reduced tuition tax year?	<input type="checkbox"/> Yes Go to question 8	<input type="checkbox"/> No Stop, your child is not eligible for the tuition reduction benefit.
8. 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 9	<input type="checkbox"/> No Stop, your child is not eligible for the tuition reduction benefit.
9. 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 10	<input type="checkbox"/> No Stop, your child is not eligible for the tuition reduction benefit
10. Do you expect to claim your child as a dependent on your federal tax return for the reduced tuition tax year?	<input type="checkbox"/> Yes Skip to the end	<input type="checkbox"/> No Go to question 11.
11. 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 Based on your responses, your child is eligible for tuition reduction	<input type="checkbox"/> No Stop, your child is not eligible for tuition reduction.

Additional Guidance is provided on page 2

Additional Guidance

Question 7 and 8: Support

To meet this test, your child cannot have provided more than half of his/her own support for the year.

More Info: [IRS Publication 501](#): Exemptions, Standard Deduction, and Filing Information Exemption for Dependents, p. 11 Worksheet for Determining Support, p. 12 (Use the worksheet if you are not sure whether or not your child provided half of his/her own support).

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 9: 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 six 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 year of the tuition benefit period.

More information about the Employee Tuition Reduction Program including how to submit an e-TRP can be found at <https://in.nau.edu/human-resources/education-assistance/>.

If you have questions please contact:

Human Resources	hr.contact@nau.edu or 928-523-2223
Student Accounts	sdas@nau.edu or 866.234.6153
Financial Aid	financial.aid@nau.edu or 928.523.4533
Comptroller’s Office	Ask-FAS@nau.edu or 928-523-4357