

BAYLOR UNIVERSITY – TUITION REMISSION DEPENDENT CERTIFICATION FORM

Employee's Name: _____ Child's Name: _____

Employee's ID number: _____ Child's Marital Status: _____

Dependency Status for Undergraduate Student

Complete Section I or Section II (not both).

Section I. Qualifying Child

_____ **My child meets the following 4 criteria:**

- (1) Is a U.S. Citizen, resident of the U.S., U.S. National, or a resident of Canada or Mexico.
- (2) Has the same "main home" as myself for more than one-half of the calendar year (excludes temporary absences).
- (3) Does not provide more than half of his/her own support for the calendar year.
- (4) Is younger than me.

AND (check all that apply)

_____ My child is 18 or younger and will not turn 19 this calendar year.

_____ My child is permanently and totally disabled.

_____ My child is 19 to 23 years of age and a full-time student for at least 5 months of the current calendar year.
Child will not turn 24 this calendar year.

_____ My child is married or will marry in the calendar year. **(if yes, check the next statement, if true)**

_____ Will not file a joint return for the calendar year, unless the return is filed only to receive a refund, **and** no tax liability would exist for either spouse had they filed separate returns.

_____ I am not the child's parent, but the parent(s) have chosen not to claim the child as a qualifying child, and I have a higher adjusted gross income than the child's parent(s).

Complete Section II only if your child is not a Qualifying Child of any taxpayer.

Section II. Qualifying Relative

_____ **My child meets all the following 3 criteria:**

- (1) Is a U.S. Citizen, resident of the U.S., U.S. National, or a resident of Canada or Mexico.
- (2) Has more than half of his/her support provided by me for the calendar year.
- (3) Will earn less than the personal exemption amount for the calendar year.

AND my child (check if applicable):

_____ Is married or will marry in the calendar year. **(if yes, check the next statement, if true)**

_____ Will not file a joint return for the calendar year, unless the return is filed only to receive a refund **and** no tax liability would exist for either spouse had they filed separate returns.

I certify that I am able to claim my child as a dependent on my IRS income tax return. I will notify the Payroll Office immediately in writing should I not be able to claim my child as a dependent. **I understand I am personally responsible for any income taxes which may be owed in the event my child does not qualify as a dependent and I further agree to indemnify Baylor University for any taxes found to be due and owing for the tuition remission benefit should a determination be made that my child was not a dependent.**

Signature

Date