



Tuition Remission Dependent Certification Form

Employee Name (Please Print)

Child's Name (Please Print)

Employee ID Number: _____

Child's Marital Status: _____

Complete either Section I or Section II (*not both*):

Section I – Qualifying Child

_____ My child meets the following three (3) criteria:

- (1) Is a U.S. Citizen or resident of the United States
- (2) Has the same "main home" as myself for at least half of the calendar years (excludes temporary absences).
- (3) Does not provide more than half of his/her own support for the calendar year.

AND my child (check all that apply) is:

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

_____ Permanently and totally disabled.

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

_____ Married or will marry in the calendar year (if checked, please 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.

Section II – Qualifying Dependent

_____ My child meets all of the following three (3) criteria:

- (1) Is a U.S. Citizen or resident of the United States.
- (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 is (check if applicable):

_____ married or will marry in the calendar year (if checked, please 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 should I at any time not be able to claim my child as a dependent. I understand that 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 Northwestern Health Sciences 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 my dependent.

Signature of Employee

Date