



**NORTHERN
ARIZONA
UNIVERSITY**

**Office of Student Financial Aid
EARP Dependent Affidavit
2009 & 2010 Tax Years**

Dependent's Name (please print)

Dependent's NAU ID # (if attending NAU)

Dependent's Social Security #

By signing and dating this affidavit, I certify that my dependent child qualifies as my tax dependent for IRS purposes for the tax year in which the EARP is being used.

I also affirm that my dependent child has not reached age 30 as of the first day of the semester for which the EARP is approved.

If I change/revise my federal tax return after submitting the EARP, and no longer claim my child as a tax dependent, I will notify and reimburse NAU the full tuition cost.

NAU reserves the right to audit information provided on this form, and request a copy of your completed federal tax return.

2009 Tax Year

Please complete this section if you are using the EARP for one or more of the following school semesters: Spring 2009, Summer 2009, Fall 2009, and claiming the above mentioned child as a tax dependent on your 2008 federal income tax return.

NAU Employee Name (please print)

NAU Employee ID or SS #

NAU Employee Signature

Date

2010 Tax Year

Please complete this section if you are using the EARP for one or more of the following school semesters: Spring 2010, Summer 2010, Fall 2010, and claiming the above mentioned child as a tax dependent on your 2009 federal income tax return.

NAU Employee Name (please print)

NAU Employee ID or SS #

NAU Employee Signature

Date

Dependent Waiver Eligibility

REGISTRANT NAME (LAST, FIRST, MIDDLE)	NAU ID #
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Waiver Tax Year _____ (Tax year in which waiver semester falls, e.g. spring 2008 falls in waiver tax year 2008.)

Child's Relationship to NAU Employee (check one): Son Daughter Stepchild Other, specify

Check Applicable Response

- | | | | | |
|--|--------------------------|--------------------------------------|--------------------------|---|
| 1. Will your child be less than 30 years old on the first day of the semester? | <input type="checkbox"/> | Yes: Go to question 2. | <input type="checkbox"/> | No: Stop, your child is not eligible for a dependent tuition waiver. |
| 2. Is your child married or planning to marry during the waiver tax year? | <input type="checkbox"/> | Yes: Go to question 3. | <input type="checkbox"/> | No: Skip question 3 and go to question 4. |
| 3. Do you expect your married child to file a joint tax return for the waiver tax year? | <input type="checkbox"/> | No: Go to question 4. | <input type="checkbox"/> | Yes: Stop, your child is not eligible for a dependent tuition waiver. |
| 4. How old will your child be on December 31 of the waiver tax year? | <input type="checkbox"/> | 24 years or older: Go to question 5. | <input type="checkbox"/> | Less than 24 years old: Skip question 5 and go to question 6. |
| 5. Do you expect your child to earn <u>less than \$3,500</u> during the waiver tax year? | <input type="checkbox"/> | Yes: Skip question 6 and go to 7. | <input type="checkbox"/> | No: Stop, your child is not eligible for a dependent tuition waiver. |
| 6. Will your child be a full time student for at least 5 calendar months during the waiver tax year? | <input type="checkbox"/> | Yes: Go to question 7. | <input type="checkbox"/> | No: Stop, your child is not eligible for a dependent tuition waiver. |
| 7. Do you expect your child to provide <u>less than half</u> of his/her total support during the tax waiver year? (See page 3 for additional guidance on what constitutes support and information for divorced parents.) | <input type="checkbox"/> | Yes: Go to question 8. | <input type="checkbox"/> | No: Stop, your child is not eligible for a dependent tuition waiver. |
| 8. Except for temporary absences, including being away from home for college, do you expect your child to live with you for more than half the year? (See page 3 for additional guidance.) | <input type="checkbox"/> | Yes: Go to question 9. | <input type="checkbox"/> | No: Stop, your child is not eligible for a dependent tuition waiver. |
| 9. Do you expect to claim your child as a dependent on your federal tax return for the waiver tax year? | <input type="checkbox"/> | Yes: Skip question 10 and go to 11. | <input type="checkbox"/> | No: Go to question 10. |
| 10. 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 3 for additional guidance for divorced parents.) | <input type="checkbox"/> | Yes: Go to 11. | <input type="checkbox"/> | No: Stop, your child is not eligible for a dependent tuition waiver. |

11. Based upon your responses, your child is eligible for a dependent tuition waiver. If your response to any of the above questions changes for the waiver tax year such that your student is no longer eligible for the tuition waiver, notify NAU Financial Aid and request that the waiver be removed.
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See page 3 of the Employee Tuition Waiver form for additional guidance.

Dependent Waiver Eligibility

To be eligible for a dependent tuition waiver your child must be eligible to be claimed as a dependent for federal tax purposes, either as a qualifying child or a qualifying dependent. The questions on page 2 of the Employee Tuition Waiver form cover the most common factors that determine dependent eligibility. Additional guidance is available at www.irs.gov, Publication 501, Exemptions, Standard Deduction, and Filing Information, “Exemptions for Dependents”.

Additional information related to questions on page 2 is provided below:

Question 7, Support

To meet this test, your child cannot have provided more than half of their own support for the year. If you are not sure whether the child provided 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: 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 their total support.

Question 8, Residency

To meet this test, the child must have lived with you for more than half of the year, but there are exceptions for temporary absences. Your child is considered to have lived with you during periods of time when one of you, or both, 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.

1. 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 6 months of the year.
2. The parents provided over half 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 their tax return for the year of the tuition benefit period.

If the waiver eligibility questions indicate your child is not eligible for a dependent waiver, but you believe your child is eligible due to extenuating circumstances, contact the NAU Office of Financial Aid at 928-523-4951.