

QUALIFYING RELATIVE QUESTIONNAIRE

To determine whether your child or step-child is “Qualifying Relative” under the IRC, please indicate whether the following seven statements are true or not. To be considered a Qualifying Relative under the Internal Revenue Code, **all** seven statements must be answered “**Yes**”.

1	The child is your birth, adoptive, or step child (even if you are divorced).	Yes	No
2	The child had a gross income less than the federal personal exemption amount for the calendar year in which tuition remission is requested. (For 2018, the federal personal exemption amount will be \$4,150)	Yes	No
3	<p>One of the following criteria is met. (Check which criteria is met.)</p> <p>_____ You have provided or will provide more than one-half of the child's support for the calendar year in which tuition remission is requested. (In the event that you are divorced from the child's other parent and have remarried, this includes any support paid by your current spouse. It does not include any alimony or maintenance payments you paid to your ex-spouse if such payments are included in his/her gross income for federal income tax purposes.)</p> <p>_____ In the event that you are divorced, the child is not a “Qualifying Child” of the other parent. (See Qualifying Child Questionnaire)</p>	Yes	No
4	The child is not a "Qualifying Child" of any other relative (e.g. ex-spouse, grandparent, uncle, aunt, or sibling). (See Qualifying Child Questionnaire)	Yes	No
5	No one other than you will claim the child as a dependent on a federal income tax return.	Yes	No
6	The child will not file a federal joint income tax return with a spouse for the calendar year in which tuition remission is requested.	Yes	No
7	The child is a U.S. citizen, U.S. permanent resident, U.S. national, or a resident of Canada or Mexico.	Yes	No

Employee's name: _____

Child's name: _____

Employee's Signature: _____

Date: _____