

**IVY TECH COMMUNITY COLLEGE of INDIANA**

**DEPENDENT CHILD ACKNOWLEDGEMENT FORM  
For PURPOSES of FEE REMISSION**

1. The dependent child currently resides in the employee's household and currently earns less than the current allowable gross income stipulated by the Federal Government for qualification as a dependent child during the tax year. This requirement does not have to be met if the dependent child is: (1) under 19 years of age at the end of the calendar year, or (2) a full-time student under age 24 at the end of the calendar year and in school for at least five months during the year.
2. The dependent child receives over half of his or her support from the employee and the dependent child is claimed as a tax exemption. Support includes expenditures for such items as food, lodging, clothes, medical and dental care, and education. Support is calculated as the actual cost of the above items. Money received by the dependent from nontaxable sources, e.g. social security, must be used in calculating support. Student scholarships are excluded from the support test.
3. The employee is a divorced non-custodial parent who claims the child as a dependent/tax exemption because: (1) the custodial parent agrees on IRS Form 8332 not to claim the dependent child for tax purposes for the calendar year; or (2) a divorce decree executed prior to the current year for which you are requesting this benefit states that the employee is entitled to claim the dependent as a tax exemption, and the employee provided at least \$600.00 in child support during the calendar year.

By signing this form, the employee acknowledges that the dependent child meets one of the above criteria for purposes of fee remission.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

TERM:      FALL \_\_\_\_\_      SPRING \_\_\_\_\_      SUMMER \_\_\_\_\_