

WHO MAY QUALIFY AS YOUR DEPENDENT

Start Here

CIRCLE ALL ANSWERS THAT APPLY. FORM CANNOT BE PROCESSED UNLESS FILLED OUT COMPLETELY.

		The person qualifies as your dependent.	The person does not qualify as your dependent.
Will the person be a member of your household for the entire upcoming tax year or related to you?	Yes (continue)		No (stop here)
Will the person be a U.S. citizen, resident, national, or a resident of Canada or Mexico for any part of the upcoming tax year?*	Yes (continue)		No (stop here)
Will the person file a joint return for the upcoming year? **	No (continue)		Yes (stop here)
Will you provide more than half the person's total support for the year? (If you are a divorced or separated parent of the person, see <i>Support Test for Divorced or Separated Parents.</i>) ***	Yes (continue)		No (stop here)
Will the person have gross income of \$3,650 (est.) or more during the upcoming tax year?	Yes (continue)	No (stop here)	
Is the person your child?	Yes (continue)		No (stop here)
Will your child be under 19 at the end of the upcoming year?	No (continue)	Yes (stop here)	
Will your child be under 24 at the end of the upcoming year and a full-time student for some part of each of five months during the year?		Yes (stop here)	No (stop here)

ANY CHANGE TO THIS INFORMATION SHOULD BE BROUGHT TO THE ATTENTION OF THE CANISIUS COLLEGE HUMAN RESOURCES OFFICE IMMEDIATELY SO THAT WE CAN MAKE ANY NECESSARY ADJUSTMENTS.

- * If the person is your legally adopted child and will live in your home as a member of your household for the entire tax year, answer "yes" to this question.
- ** If neither the person nor the person's spouse is required to file a return but they file a joint return to claim a refund of tax withheld, you may answer "no" to this question.
- *** Answer "yes" to this question if you meet the multiple support requirements under *Multiple Support Agreement*.

CERTIFICATION STATEMENT

To the best of my knowledge, I hereby certify that _____ (child's name) **WILL/WILLNOT** (circle one) satisfy the above five dependency tests required to be claimed as my dependent for the year ending December 31, 2009. If my child does not qualify as a dependent, I realize the College's obligation to treat the dollar value of the tuition waiver as taxable income to me and withhold FICA, Federal and State income tax from my paycheck.

Employee's Signature
rev. 10/08

Campus Ext.

Date