

DEPAUL UNIVERSITY



Tuition Waiver

Category: Human Resources

Responsible Department: Benefits

Responsible Officer: Vice President for Human Resources

Effective Date: 9/1/2017

Policy Summary

The university's tuition waiver program provides an opportunity for eligible faculty and staff as well as their eligible spouses or unrelated Second Domiciled Adult (SDA) and children to obtain a full or partial waiver of their tuition and certain related expenses for most courses taken at the university. The policy also provides benefits for retired and disabled employees as well as for their spouses and dependents and for spouses and children of deceased former eligible employees.

Scope

This policy affects the following groups of the University:

- Full-Time Staff
- Part-Time Staff
- Full-Time Faculty
- Part-Time Faculty
- Other
- Retirees
- Full-time Employees covered by a Collective Bargaining Agreement

This policy applies to full-time faculty, full-time staff, and retirees as well as their eligible spouses or unrelated Second Domiciled Adult (SDA) and dependent children. Additionally, part-time benefit eligible staff and part-time faculty are eligible for tuition waiver, but courses may be restricted (see Section C below for details).

To qualify as a retiree, a faculty or staff member must have a minimum of 20 years of cumulative full-time service and retire at age 55 or older, or else have a minimum of 10 years of cumulative full-time service and retire at age 62 or older.

Teaching Fellows, Graduate Assistants, and Student Employees are not eligible for the Tuition Waiver Program.

Policy

Topics Covered

- A. Full-time Faculty and Staff Eligibility
- B. Tuition Benefit for Eligible Full-time Faculty, Part-time Faculty, Full-time Staff, Part-Time Staff and Retirees
- C. Faculty, Staff, and Retiree Benefit Restrictions and Exclusions
- D. Spouse and Child Eligibility
- E. Tuition Benefit for Eligible Spouses and Children
- F. Spouse and Child Benefit Restrictions and Exclusions
- G. Taxation of Tuition Waivers
- H. Termination of the Tuition Benefit Due to Change in University Employment Status
- I. Spouse and Child Tuition Benefit in the Event of Employee Death or Disability

A. Full-time Faculty and Staff Eligibility

Full-time employees are immediately eligible for the tuition waiver benefit upon date of hire. A faculty or staff member's full-time employment date must precede the *last day to drop classes with no penalty* (refer to the academic calendar) in order to have the waiver applied for the academic term during which they are hired.

Employment status with the university does not guarantee admission to any program. The academic admission requirements of the applicable college or school must be satisfied and are not circumvented by eligibility for tuition waiver.

B. Tuition Benefit for Eligible Full-time Faculty, Part-time Faculty, Full-time Staff, Part-Time Benefit Eligible Staff and Retirees

The waiver applies as described in the next section to tuition and eligible fees for undergraduate and graduate study, including doctoral programs. For the Law program, waivers are applied in accordance with the part-time rate package. Waivers include registration fees and fees related to the specific courses for which the student has registered, but excludes fees such as application, athletic, CTA U-Pass, and activity fees. Refer to the Faculty, Staff, and Retiree Benefit Restrictions and Exclusions section for other exclusions. Non-credit-hour courses that are required for degree completion are also covered by the tuition waiver policy.

Independent Learning Seminars offered by the School for New Learning are also covered. Institute for Professional Development (IPD) course work may be approved for the tuition waiver if the

employee's manager determines that the program is relevant to the employee's current position. A *Manual Waiver Request* form must be completed and signed by the employee's supervisor/manager for approval of these special programs and submitted to the Benefits Department before the *last day to drop classes with no penalty* (refer to the Academic Calendar).

All tuition waivers under this policy are subject to the restrictions and limits stated below.

C. Faculty, Staff, and Retiree Benefit Restrictions and Exclusions

1. Course Limits for Full-time Faculty, Full-time Staff, and Retirees

The maximum number of credit hours or value of hours that may be waived for any quarter is eight (8). Payment for any credit hours exceeding this maximum is the employee's responsibility. IPD waivers are applied to an eight (8) credit hour maximum.

Interim terms, such as Winter Break and Pre-Fall, may be covered, but hours taken during an interim term are included in the full-term allotment of eight (8) credits per quarter. A maximum of eight (8) credit hours will be waived for classes taken during Winter Break and Winter Quarter. For example, an employee may use eight (8) credit hours in the Winter Break session and zero (0) in Winter Quarter, or zero (0) credit hours in the Winter Break session and eight (8) during the Winter Quarter, or four (4) credit hours in the Winter Break session and four (4) credit hours during the Winter Quarter.

The award is also available during both summer sessions, but the maximum allotment of eight (8) hours applies to the entire summer. For example, an employee may use eight (8) credit hours in the first summer session and zero (0) in the second summer session, or zero (0) credit hours in the first session and eight (8) in the second session, or four (4) credit hours in the first session and four (4) credit hours in the second.

2. Course Limits for Part-time Faculty

The number of credit hours for which an award may be given to part-time faculty members is equal to the number of credit hours they teach subject to the following rules:

- The maximum number of credit hours for which tuition can be waived during the academic year (fall quarter through Summer II) is 12 credit hours.
- There can be no more credit hours of tuition waiver granted than the number of credit hours taught.
- Credit hours taught that can be used for tuition waiver can be banked for a maximum of 12 months - i.e., credit hours for classes taught must be applied to tuition waiver within 12 months of the end of the quarter in which the class was taught.
- Waivers can be granted for courses during the same quarter in which the part-time faculty member is teaching courses.

3. Course Limits for Part-time Staff

The number of credit hours for which an award may be given to part-time benefit eligible staff members is subject to the following rules:

- The maximum number of credit hours for which tuition can be waived during any given term in the academic year (fall quarter through Summer II) is 4 credit hours, including IPD waivers.
- The part-time staff member must be deemed benefits eligible as of the last day to drop classes with no penalty (refer to the academic calendar) to receive the waiver for that term. As a general rule, eligibility for part-time staff employees is determined by looking back at the hours of service the employee earns during a 12-month period. If the employee earns the minimum hours (1,000) during the 12-month period, the employee is deemed benefits eligible. [Click here for more information.](#)
- Unused waivers may not be banked.

Interim terms, such as Winter Break and Pre-Fall, may be covered, but hours taken during an interim term are included in the full-term allotment of four (4) credits per quarter. A maximum of four (4) credit hours will be waived for classes taken during Winter Break and Winter Quarter. For example, an employee may use four (4) credit hours in the Winter Break session and zero (0) in Winter Quarter, or zero (0) credit hours in the Winter Break session and four (4) during the Winter Quarter.

The award is also available during both summer sessions, but the maximum allotment of four (4) hours applies to the entire summer. For example, an employee may use four (4) credit hours in the first summer session and zero (0) in the second summer session, or zero (0) credit hours in the first session and four (4) in the second session.

4. Courses and Programs Not Covered by the Tuition Waiver Plan

- Applied Music, Theatre School, and Continuing Education courses that are not required for degree completion,
- Courses associated with non-degree certificate programs
- Externally offered courses at other institutions where DePaul University has any financial obligation to remit tuition dollars to the offering university. This includes, but is not limited to:
 - Illinois Institute of Technology (IIT)
 - Northwestern Memorial Hospital Clinical Schools
- The tuition waiver for the Doctorate of Business Administration (DBA) program is limited to 50% of tuition and eligible fees.

5. Expenses Not Covered by the Tuition Waiver Plan

Generally, tuition waivers only cover expenses directly related to course enrollment. As such, application fees, the athletic fee, transportation fees (e.g., CTA U-Pass), internet fees, and penalty fees (such as returned check fees and library fines) are not covered.

Other examples of non-covered expenses include charges related to room and board in the residence halls, books and other course materials. Additionally, tuition waivers do not cover expenses for any airline, hotel or meal costs associated with classes that require travel.

6. Day Class Exclusion

All classes should be taken before or after normal work hours. Written permission regarding the scheduling of courses during work hours must be obtained in advance of registration from the employee's manager. Approval may be denied or revoked by an employee's manager if department operations would be impaired by the employee's absence from the office during class hours.

D. Spouse or Unrelated SDA and Child Eligibility

Tuition waivers are available for eligible spouses and children of full-time faculty and full-time staff who have completed one year of cumulative full-time employment. This includes children of disabled and deceased employees as described later in this policy. Additionally, tuition waivers are available for the eligible spouses and children of retirees. In lieu of a spouse, an unrelated Second Domiciled Adult of full-time faculty and full-time staff who have completed one year of cumulative full-time employment are eligible for tuition waivers.

1. Eligible Spouses - spouses who are legal spouses under U.S. federal law.
2. Eligible Children - both of the following criteria must be met in order to be eligible for an undergraduate or a graduate tuition waiver:
 - In relation to the employee or retiree, the child must be a natural-born child, a stepchild, an adopted child*, or a child for whom legal guardianship/foster child* status has been granted or obtained, and
 - The child must be under the age of 26 at the beginning of the term for which they are enrolling in classes.

If an eligible dependent child is serving in the United States military or National Guard and is called to active duty, the tuition waiver benefit will be extended for that dependent child. For each year of active duty service, the tuition waiver benefits will be extended by one year. This tuition waiver extension does not apply to those in the military reserves unless called to active duty. Supporting documentation is required in order to extend the time period for an eligible tuition waiver. The tuition waiver for these dependents may be taxable.

3. Eligible Unrelated Second Domiciled Adult - an adult of the same or opposite sex of the unmarried employee who meets the following criteria:
 - Is not related to the employee in any way that would prohibit marriage;
 - Is not legally married to any person;
 - Is at least 18 years of age prior to the effective date of the coverage;
 - Shares the employee's principal residence and has shared a principal residence for at least the 6 months immediately prior to the term in which the tuition waiver is being sought (you may be considered to be residing together even if one or both leave the shared residence for temporary reasons such as vacation, intermittent business travel, military service or education but intend to return);
 - Has a close personal relationship with the employee (not a casual roommate or tenant) that is intended to be permanent;
 - Shares with the employee a mutual obligation of support and responsibility for each other's welfare;

- Cannot be a different person than covered under any other DePaul plan as an SDA.

If an employee stops utilizing the tuition waiver benefits for an unrelated SDA because the relationship ends or the SDA dies, the employee must wait 6 months before enrolling a different unrelated SDA.

Note:

Multiple Classifications

If an employee, spouse/SDA/dependent, retiree would qualify for a waiver under more than one classification (i.e. a Part-time employee who is also a spouse of a Full-time employee, or a Retiree whose spouse is Full-time Faculty), the applicant will receive a waiver for only one of those classifications, and the Benefits Department will generally apply the more generous waiver as the default.

Multiple Jobs

If an employee holds multiple jobs (i.e. a Part-time faculty and Part-time staff position at the University), the primary position will stipulate the rules that the employee will need to follow.

E. Tuition Benefit for Eligible Spouses, Unrelated SDAs and Employees' Children

The tuition waiver for an eligible spouse or unrelated SDA covers 100% of tuition and eligible fees for undergraduate and graduate studies. There is no limit on the amount of credit hours taken per quarter. If the spouse or unrelated SDA is also a full-time employee of DePaul University, tuition benefits will be covered as described in section B above.

The tuition waiver for eligible dependent children covers 100% of tuition and eligible fees for undergraduate studies and 50% of tuition and eligible fees for graduate studies. There is no limit on the amount of credit hours taken per quarter.

All tuition waivers under this policy are subject to the restrictions and limits stated below.

Tuition costs may be waived for a maximum receipt of two (2) degrees (undergraduate and/or graduate) per spouse and per dependent child of a full-time employee.

F. Spouse/Unrelated SDA and Child Benefit Restrictions and Exclusions

1. Courses and Programs Not Covered by the Tuition Waiver Plan

- Courses offered in the College of Law,
- Applied Music and the Theatre School courses that are not required for degree completion,
- Doctoral programs,
- IPD programs,
- Courses associated with non-degree certificate programs (such as Continuing Professional Education Courses)
- Externally offered courses at other institutions where DePaul University has any financial obligation to remit tuition dollars to the offering university. This includes:
 - Illinois Institute of Technology (IIT)

- Northwestern Memorial Hospital Clinical Schools

2. Expenses Not Covered by the Tuition Waiver Plan

Generally, tuition waivers only cover expenses directly related to course enrollment. As such, application fees, the athletic fee, transportation fees (e.g., CTA U-Pass), internet fees, and penalty fees (such as returned check fees and library fines) are not covered.

Other examples of non-covered expenses include charges related to room and board in the residence halls, books and other course materials. Additionally, tuition waivers do not cover expenses for any airline, hotel or meal costs associated with classes that require travel.

G. Taxation of Tuition Waivers

1. Applicable Taxation

The taxability of tuition waivers is driven by the individual's academic and course designation. Federal, state, and FICA (payroll taxes) taxes will apply to tuition waivers that are deemed taxable.

Academic Career	Course Career	Tuition Waiver Taxability			
		Employee	Spouse	SDA Adult*	Children*
Undergraduate	Undergraduate - for an undergraduate degree	Not taxable	Not taxable	Fully taxable	Not taxable
	Graduate - for an undergraduate degree	Not taxable	Not taxable	Fully taxable	Not taxable
Graduate	Graduate - for a graduate degree	Taxable above \$5250 (Note 1)	Fully taxable	Fully taxable	Fully taxable
	Undergraduate - for a graduate degree	Taxable above \$5250 (Note 1)	Fully taxable	Fully taxable	Fully taxable

*Taxation differences may apply for civil union spouses and children of a civil union.

Note 1: Internal Revenue Code Section 127 allows a partial tax exemption for employees enrolled in a graduate program. The first \$5,250 of tuition is exempt from taxation.

2. Information Regarding Taxation and Tax Withholding

For employees, spouses, and eligible children enrolled in a graduate program (or for eligible children enrolled in an undergraduate program that do not qualify as a tax dependent of the employee), the dollar value of the waivers granted is added to the employee's earnings as imputed income during the quarter/semester in which the class is taken. Taxes on the imputed income for spouse and

dependent tuition waivers are the responsibility of the faculty or staff member, and not the spouse or dependent child.

The tuition waiver benefit for unrelated SDAs will be fully taxable to the employee and therefore subject to federal income, social security, Medicare, and state income tax withholding. The dollar value of the waiver is added to the employee's earnings as imputed income during the quarter/semester in which the class is taken. Taxes on the imputed income for unrelated SDA tuition waivers are the responsibility of the faculty or staff member, and not the SDA.

Those not otherwise compensated for services during a calendar year, such as retirees and disabled employees, will receive appropriate tax reporting documentation (e.g. W-2) from the university for the value of tuition not exempt from taxation.

If employment terminates before the end of a term, but after the *last day to drop classes with no penalty* (refer to the academic calendar) the employee is still responsible for the taxes due on benefits for taxable tuition waiver amounts. If a balance remains after an employee's final paycheck, the employee remains responsible for the amount due.

3. Eligibility for Dependent Tax-exempt Waivers for Undergraduate Enrollment

In order for a dependent child to be eligible for a tax exemption while enrolled in an undergraduate program, the child must be eligible to be claimed by the employee as either a Qualifying Child tax dependent or a Qualifying Relative tax dependent (per IRS rules - see the links in Section VI of this policy) for the tax year the waiver is obtained.

Qualifying Child

Generally, the regulations require that the dependent must meet certain age, residency, and support criteria for the tax year the waiver is obtained, as follows:

Age Test:

- Under age 19 at the end of the calendar year, or
- A full-time student* under age 24 at the end of the calendar year, or
- Permanently and totally disabled* at any time during the year, regardless of age.

Residency Test:

- Your child must have lived with you for more than half of the year (there are exceptions for temporary absences such as school).

Support Test:

- The child cannot have provided more than half of his or her own support for the year.

This is just an overview of the core eligibility factors. In order to make a determination regarding your dependent, you will need to review appropriate IRS documents (see links in Section IX, below) and/or obtain an opinion from a tax professional.

Qualifying Relative

If an individual does not meet the Qualifying Child criteria above, they may meet the definition of Qualifying Relative, if they satisfy all of the following criteria.

Relationship Test:

The individual must be an Eligible Child, as defined by DePaul in section D.2., above and the requirements of section 152(d)(2) of the Internal Revenue Code.

Gross Income of Dependent Test:

The individual's gross income must be less than the exemption amount as defined in section 151(d) of the Internal Revenue Code (for example, \$3,300 for tax year 2006; exception for permanently disabled dependents).

Support Test:

You, the employee, must have provided more than 50% of the dependent's support.

This is just an overview of core eligibility factors. In order to make a determination regarding your dependent, you will need to review appropriate IRS document (see links in Section IX, below) and/or obtain an opinion from a tax professional.

H. Termination of the Tuition Benefit Due to Change in University Employment Status

Tuition waiver benefits for employees, their spouses/unrelated SDA, or the employees' dependent children cease upon the termination of employment. Employees who terminate employment or transfer into an ineligible employment classification prior to, or on, the *last day to drop classes with no penalty* (refer to the academic calendar), will not receive the tuition waiver for that term. This restriction also applies to eligible spouses/unrelated SDA and the employees' children receiving the tuition waiver.

Employees who terminate employment or transfer into an ineligible employment classification after the *last day to drop classes with no penalty* (refer to the academic calendar), will receive the tuition waiver for that term. This provision also applies to eligible spouses/unrelated SDA and the employees' children receiving the tuition waiver.

If employment terminates before the end of a term, but after the *last day to drop classes with no penalty* (refer to the academic calendar) the employee is still responsible for any taxes due. If a balance remains after an employee's final paycheck, the employee remains responsible for the amount due.

Employees who retire and meet the retirement criteria stipulated in this policy will continue to be eligible for the tuition waiver benefit as described in section B above.

An unrelated SDA utilizing the tuition waiver benefit (Manual Waiver Request and Affidavit of Tuition Waiver Eligibility forms on file in Human Resources) at the time of an employee's retirement may continue to use the tuition waive benefit after the retirement. If the individuals no longer meets the requirements of an unrelated SDA, the tuition waiver will end as of the end of that quarter and the retiree cannot utilize the tuition waiver benefit for any future unrelated SDAs.

An eligible employee and/or his/her eligible dependents (spouse/unrelated SDA, children) who were enrolled as students at DePaul and receiving a tuition waiver at the time the employee is separated from the University under the university's *Severance Pay Plan for Staff Employees* may continue to receive tuition benefits until the end of the term in which the employee's termination of

employment occurs, plus one additional term (the term that begins immediately after the quarter in which the employee's termination of employment occurs). To receive the tuition waiver for the additional quarter, a completed *Manual Tuition Waiver Request Form* must be submitted to the Benefits Department before the *last day to drop classes with no penalty* (refer to the Academic Calendar.) Tuition benefits applied after the employee's termination from employment will be taxable to the employee according to the following chart and shall be appropriately reported to taxing authorities by DePaul.

Type	Academic Career	Tuition Waiver Taxability
Employee	Undergraduate	Annual \$5,250 exclusion would apply; thereafter taxable
	Graduate	Annual \$5,250 exclusion would apply; thereafter taxable
Spouse/ Unrelated SDA	Undergraduate	Taxable
	Graduate	Taxable
Children	Undergraduate	Taxable
	Graduate	Taxable

I. Spouse/Unrelated SDA and Employee's Child Tuition Benefit in the Event of Employee Death or Disability

1. Eligibility and Continued Benefit

If a retiree or full-time employee dies while employed at DePaul, the deceased employee's surviving spouse and children remain eligible for the tuition waiver benefit in accordance with the eligibility provision of this policy.

If a retiree or full-time employee dies during the time an unrelated SDA is utilizing the tuition waiver benefit (Manual Waiver Request and Affidavit of Tuition Waiver Eligibility forms on file in Human Resources), the unrelated SDA may continue to use the tuition waiver benefit in accordance with the benefit provision outlined above.

If a full-time employee becomes totally disabled (defined as eligible for receiving benefits under the university's long-term disability plan), the disabled employee, the disabled employee's spouse or unrelated SDA, and the disabled employee's children remain eligible for the tuition waiver benefit in accord with the eligibility provisions of this policy. If the disabled employee ceases to be eligible for continued payments under the university's long-term disability plan and does not return to employment with the university in a classification eligible for tuition waiver, then the tuition waiver benefit will terminate at the end of the academic term during which disability payments from the University's long-term disability plan are discontinued.

A deceased or disabled employee must have completed one year of cumulative full-time employment in an eligible classification with the university in order for the extended benefit to be available to other eligible family members.

2. Undergraduate Tuition Taxation

Undergraduate tuition waiver benefits will continue to be tax free for the surviving spouse of a deceased employee. The waiver benefits will also continue to be tax free for the surviving children as long as the child remains a tax dependent of the employee's surviving spouse and all the other provisions required for the tax exemption described above are met. If both parents are deceased, the surviving child will continue to receive the benefit tax free until the tax year in which they attain the age of 25.

In the case of a disabled employee, the undergraduate tuition waiver benefits will continue to be tax free for the disabled employee's spouse. With regard to dependent children, they must be a tax dependent of the disabled employee as described above in the *Eligibility for Dependent Tax-exempt Waivers for Undergraduate Enrollment* section in order for the waiver to remain non-taxable.

**As defined by the IRS - see the links in section X*

Procedures

Topics Covered

- A. Tuition Waiver Procedure for Faculty and Staff
 - B. Tuition Waiver Procedure for Spouses, Unrelated SDAs, Children, Retirees, and Disabled Employees
 - C. Additional Documentation Required for a Child to Obtain a Tax-exempt Undergraduate Tuition Waiver
 - D. Student Account Application of Other Tuition-Restricted Grants
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A. Tuition Waiver Procedure for Faculty and Staff

Tuition waivers are processed automatically for full-time faculty, full-time staff and part-time benefit eligible staff. A full-time eligible faculty or staff employee or a part-time benefit eligible staff employee with current active status in the system will receive a tuition waiver credit on his/her student account for up to the maximum number of hours allowed as described above. Waivers for employees are processed after the completion of the *last day to drop classes with no penalty* (refer to the academic calendar).

Waivers for part-time faculty require submission of the *Part-Time Faculty Tuition Waiver* form. The completed form must be signed by the dean and submitted to the Benefits Department before the *last day to drop classes with no penalty* (refer to the academic calendar) for the quarter or semester in which the class is taken.

B. Tuition Waiver Procedure for Spouses, Unrelated SDAs, Children, Retirees, and Disabled Employees

1. Spouses and Children

In order for automatic processing to occur, spouses and children must have a dependent record in the HR/Payroll system. If the spouse or child is not documented in the HR/Payroll system, then the employee must have the spouse or child record posted on the HR/Payroll system by completing a *Dependent Add / Change* form. This form will require supporting documentation. The completed form must be submitted to the Benefits Department before the *last day to drop classes with no penalty* (refer to the academic calendar). Waivers for these dependents are automatically posted by the system before the *last day to drop classes with no penalty* (refer to the academic calendar) for the quarter or semester in which the class is taken.

The Office of the University Registrar must have the social security number on file for eligible spouses and children in order for the tuition waiver to be applied.

3. Unrelated SDAs

At the beginning of each term for which a waiver is being requested, the employee must submit a completed *Manual Waiver Request* form to the Benefits Department before the *last day to drop classes with no penalty* (refer to the academic calendar). In addition, a *Second Domiciled Adult Affidavit of Tuition Waiver Eligibility* form must be submitted with the initial tuition waiver request.

4. Retirees / Disabled Employees and their Spouses/Unrelated SDA and Eligible Children

For these eligible individuals, a *Manual Waiver Request* form must be submitted to the Benefits Department before the *last day to drop classes with no penalty* (refer to the academic calendar). This form is required at the beginning of each term.

C. Additional Documentation Required for a Child to Obtain a Tax-exempt Undergraduate Tuition Waiver (required one time each calendar year)

A *Tuition Waiver Proof of Dependency Affidavit* form must be provided at the beginning of each calendar year or when the child is utilizing the tuition waiver benefit if beginning mid-calendar year. If the documentation is not received, the employee will be responsible for paying taxes on the tuition amount waived for undergraduate program study.

The *Tuition Waiver Proof of Dependency Affidavit* form must be completed and notarized certifying that the student for whom the waiver is being requested will qualify as a tax dependent of the employee or retiree for purposes of IRC Section 117(d) during the entire tax year for which the waiver is being sought.

D. Student Account Application of Other Tuition-Restricted Grants

Employees and their dependents are not required to apply for other types of tuition assistance in order to be eligible for the tuition waiver program. However, if they choose to apply, a "Free Application for Federal Student Aid" (FAFSA) form should be completed and forwarded to the Office of Financial Aid.

If an employee or dependent receives a tuition-restricted scholarship, grant, or tuition discount such as a Monetary Award Program (MAP) grant through the Illinois Student Assistance Commission, this external grant or discount will be applied to the account before applying the university tuition waiver to any remaining tuition balance.

Divisional Collaborations

Financial Affairs
Student Accounts
Human Resources

Contact Information

Website: <https://hr.depaul.edu/index.htm>

Phone: (312) 362-8500

Mailing Address: 1 East Jackson Boulevard; Chicago, Illinois 60604

Office Location: 14 East Jackson Boulevard 13th Floor Chicago, Illinois 60604

Appendices

Resources for Determining Tax Dependency Status as a Qualify Child:

Form 1040 Instructions: <http://www.irs.gov/pub/irs-pdf/i1040.pdf>

IRS Publication 17: <http://www.irs.gov/pub/irs-pdf/p17.pdf>

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