



## Determination of Dependent or Independent

The determination of dependent or independent status is important because it is the basis for whether the student has to submit his/her own documentation of residency (as an independent) or his/her parent's or guardian's documentation of residency (as a dependent).

**Independent Student:** A student who meets any one of the following criteria shall be classified as an independent student for the determination of residency for tuition purposes:

1. The student is 24 years of age or older by the first day of classes of the term for which residency status is sought at a Florida institution.
2. The student is married.
3. The student has children who receive more than half of their support from the student;
4. The student has other dependents that live with and receive more than half of their support from the student.
5. The student is a veteran of the United States Armed Forces or is currently serving on active duty in the United States Armed Forces for purposes other than training.
6. Both of the student's parents are deceased, or the student is or was (until age 18) one of the following: (a) a ward/dependent of the court or (b) in foster care.
7. The student is determined an unaccompanied homeless by a school district homeless liaison, emergency shelter or transitional housing program. The student is working on a master's or doctoral degree during the term for which residency status is sought at a Florida institution.

Evidence that the student meets one of these criteria will be requested by the higher education institution.

**Dependent Student:** A student, whether or not living with his or her parent, who is eligible to be



claimed by his or her parent under the federal income tax code shall be classified as a dependent student.

In general, the IRS requires that a “qualifying child” or “dependent” meet six tests:

1. The child must be your son, daughter, or stepchild.
2. The child must be
  - (a) under age 19 at the end of the year and younger than you (or your spouse, if filing jointly),
  - (b) under age 24 at the end of the year and a full-time student and younger than you (or your spouse, if filing jointly), or
  - (c) any age if permanently and totally disabled.
3. The child must have lived with you for more than half of the year subject to IRS exceptions.
4. The child must not have provided more than half of his/her own support for the year.
5. The child is not filing a joint return for the year (unless that joint return is filed only as a claim for refund).
6. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child.

Some people cannot be claimed as your dependent. Generally, you may not claim a married person as a dependent if they file a joint return with their spouse. Also, to claim someone as a dependent, that person must be a U.S. citizen, U.S. resident alien, U.S. national or resident of Canada or Mexico for some part of the year. There is an exception to this rule for certain adopted children. See IRS Publication 501, Exemptions, Standard Deduction, and Filing Information for additional tests to determine who can be claimed as a dependent.