



Definition of a Dependent Child for Emory's Courtesy Scholarship Eligibility

For the purposes of Emory's Courtesy Scholarship Policy (Policy 4.96), your dependent child must meet the following requirements:

1. Child is your son, daughter, or adopted child¹
2. Child is your dependent (a person other than you or your spouse) for whom you can claim a tax exemption
3. Child's age is one of the following:
 - At the end of the filing year, your child was younger than you (or your spouse if you file a joint return) and younger than 19
 - At the end of the filing year, your child was younger than you (or your spouse if you file a joint return), younger than 24, and a full-time student
 - At the end of the filing year, your child was any age and permanently and totally disabled²
4. Child must live with you (or your spouse if you file a joint return) in the United States³ for more than half of the year.
5. The child cannot file a joint return for the tax year unless the child and the child's spouse did not have a separate filing requirement and filed the joint return only to claim a refund.

NOTE: Step children and foster children are not eligible for the Courtesy Scholarship.

¹Adopted Child. An adopted child is always treated as your own child. It also includes a child lawfully placed with you for adoption.

²Permanently and totally disabled. Your child is permanently and totally disabled if both of the following apply: The child cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor determines the condition has lasted or can be expected to last at least a year or lead to death.

³United States. This means the 50 states and the District of Columbia. It does not include Puerto Rico or U.S. possessions such as Guam.