Description of C2C Grants: These are last-dollar scholarships and past due balance scholarships that are available to Mississippi adults who want to return to a Mississippi community/junior college or public university to complete their first postsecondary credential of value, whether it be a technical certificate, an associate degree, or a baccalaureate degree. Due to the sources of funds available, it is necessary to have varying criteria for tuition assistance grants.

**C2C Tuition Assistance Grant**

For an individual to be eligible to participate in C2C, he/she must:
- Be a MS resident and a US citizen or eligible non-citizen;
- Be 21 years of age or older;
- Meet FAFSA definition of an independent student;
- Be enrolled in MS public 2-yr or 4-yr institution pursuing first postsecondary credential of value (certificate, associate, or bachelor’s);
- Complete FAFSA;
- Complete State Aid application;
- Not be enrolled at any higher education institution for the previous, consecutive 24 months;
- Be able to earn required GPA to earn degree; and
- Not have been disciplinarily dismissed from his/her most recently attended higher education institution.

**C2C Tuition Assistance Grant (Dependent and Income based)**

Per the MDHS contract, these are the criteria that a returning adult learner must meet in order to qualify for tuition assistance using MDHS grant money:
- Have a dependent child in the home;
- Have an income level that is at or below 350% of the poverty level; [http://familiesusa.org/product/federal-poverty-guidelines](http://familiesusa.org/product/federal-poverty-guidelines)
- Pell and other federal aid must be applied first, except for prior debt.
- Meet all eligibility criteria listed in “C2C Tuition Assistance Grant.”

**C2C Tuition Assistance Grant (Priority given to Geography):**

Per the Kellogg contract, these are the criteria that a returning adult learner must meet in order to qualify for tuition assistance using Kellogg grant money:
- Priority will be given to Sunflower County, Biloxi, and Jackson, MS;
- Pell and other federal aid must be applied first, except for prior debt.
- Meet all eligibility criteria listed in “C2C Tuition Assistance Grant.”
Dependent and Income Based (MDHS Grant) – For example, an adult would qualify for tuition assistance if they are living in a household of 2 (with at least one dependent child) and the household income is less than $56,840.

Geography Based (Kellogg Grant) – For example, an adult would qualify for tuition assistance if they meet all of the C2C Tuition Assistance Grant Criteria with priority given to Sunflower County, Biloxi, and Jackson, MS.

There are five tests to determine if a child qualifies as a “dependent child in the home:”

- **Relationship**
  - To meet this test, a child must be: your son, daughter, foster child, or a descendant (for example, your grandchild) of any of them or your brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant (for example, your niece or nephew) of any of them.
  - An adopted child is always treated as your own child. The term “adopted child” includes a child who was lawfully placed with you for legal adoption.
  - A foster child is an individual who is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

- **Age**
  - Under age 19 at the end of the year and younger than you (or your spouse, if filing jointly),
  - A student under age 24 at the end of the year and younger than you (or your spouse, if filing jointly), or
  - Permanently and totally disabled at any time during the year, regardless of age.

- **Residency**
  - The child lives with a parent for more than half of the year and is financially supported for the same time.

- **Support**
  - The child can’t have provided more than half of his or her own support for the year

- **Joint Return**
  - The child can’t file a joint return for the year

### 2017 Federal Poverty Guidelines

<table>
<thead>
<tr>
<th>Household Size</th>
<th>100%</th>
<th>133%</th>
<th>150%</th>
<th>200%</th>
<th>250%</th>
<th>300%</th>
<th>350%</th>
<th>400%</th>
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<tbody>
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<td>$18,090</td>
<td>$24,120</td>
<td>$30,150</td>
<td>$36,180</td>
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<td>$24,360</td>
<td>$32,480</td>
<td>$40,600</td>
<td>$48,720</td>
<td>$56,840</td>
<td>$64,960</td>
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<tr>
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<td>$27,159</td>
<td>$30,630</td>
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<td>$61,260</td>
<td>$71,470</td>
<td>$81,680</td>
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<tr>
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<td>$36,900</td>
<td>$49,200</td>
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<tr>
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<td>$38,277</td>
<td>$43,170</td>
<td>$57,560</td>
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<td>$86,340</td>
<td>$100,730</td>
<td>$115,120</td>
</tr>
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<td>$49,440</td>
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<td>$123,960</td>
<td>$144,620</td>
<td>$165,280</td>
</tr>
</tbody>
</table>
Table 3-1. Overview of the Rules for Claiming an Exemption for a Dependent

**Caution.** This table is only an overview of the rules. For details, see the rest of this chapter.

- You can't claim any dependents if you (or your spouse, if filing jointly) could be claimed as a dependent by another taxpayer.
- You can't claim a married person who files a joint return as a dependent unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid.
- You can’t claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.¹
- You can’t claim a person as a dependent unless that person is your qualifying child or qualifying relative.

<table>
<thead>
<tr>
<th>Tests To Be a Qualifying Child</th>
<th>Tests To Be a Qualifying Relative</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The child must be your son, daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them.</td>
<td>1. The person can’t be your qualifying child or the qualifying child of any other taxpayer.</td>
</tr>
<tr>
<td>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, a student, and younger than you (or your spouse, if filing jointly), or (c) any age if permanently and totally disabled.</td>
<td>2. The person either (a) must be related to you in one of the ways listed under <em>Relatives who don't have to live with you,</em> or (b) must live with you all year as a member of your household² (and your relationship must not violate local law).</td>
</tr>
<tr>
<td>3. The child must have lived with you for more than half of the year.²</td>
<td>3. The person's gross income for the year must be less than $4,059.³</td>
</tr>
<tr>
<td>4. The child must not have provided more than half of his or her own support for the year.</td>
<td>4. You must provide more than half of the person’s total support for the year.⁴</td>
</tr>
<tr>
<td>5. The child must not be filing a joint return for the year (unless that return is filed only to get a refund of income tax withheld or estimated tax paid).</td>
<td></td>
</tr>
</tbody>
</table>

¹ There is an exception for certain adopted children.
² There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents (or parents who live apart), and kidnapped children.
³ There is an exception if the person is disabled and has income from a sheltered workshop.
⁴ There are exceptions for multiple support agreements, children of divorced or separated parents (or parents who live apart), and kidnapped children.