



INSTRUCTIONS FOR FORM AR1000-DD

To qualify for this credit, the dependent must meet the criteria for one of the six (6) diagnoses set by state law. This certification should be filled out by a licensed physician and should include the complete date of birth and the complete date of diagnosis. The credit will only be allowed if the diagnosis was made before the age of 22.

This form must be complete **and** meet all of the criteria to be valid:

Primary's name and social security number.

Dependent's name and social security number.

Primary taxpayer must sign and date.

The bottom portion must be completed and signed by the dependent's doctor.

Not only does the developmentally disabled person have to meet the criteria for one of the disabilities with certification from a physician, but they also must meet the criteria of a dependent.

These qualifications are:

- 1) Must earn less than \$5,050 in gross income from all sources.

NOTE: If the dependent is a child/stepchild under the age of 24 and is a student, the \$5,050 income limitation does not apply. To qualify as a student, the child/stepchild must have been enrolled full-time for five (5) months during the calendar year, as defined by the Internal Revenue Service.

- 2) Must have lived at the same principal abode as the taxpayer for the filing year.
- 3) Must have received more than half of their support from the taxpayer.
- 4) Must be a citizen of the United States, Mexico, or Canada.

This credit does not apply to spouses since they cannot be listed as a dependent.