Human Resources

QUALIFIED DOMESTIC PARTNER
Certification Instructions

ADDING A QUALIFIED DOMESTIC PARTNER

Step One (Coverage Eligibility)

- Review and complete Section I on the next page. Please note that you and your domestic partner must meet the criteria.
- Read and complete *The Domestic Partner Affidavit* in Section II on the next page.

Step Two (Tax Treatment)

- Review the *Declaration of Tax Status for a Domestic Partner* to determine whether your qualified domestic partner fulfills the requirements to be a tax dependent.

  Your domestic partner does not need to qualify as a tax dependent to qualify for insurance coverage or Qualified Tuition Reduction; however if your domestic partner does not qualify as a tax dependent, you may be taxed on any additional employer's contribution toward insurance coverage. More information on the taxation can be found on the Human Resources website at http://hr.arizona.edu/sites/default/files/hr/employees-affiliates/Benefits/ImputedIncomeDPs.pdf.

- If you are unsure whether your domestic partner meets the support requirement for dependent status, you may confirm eligibility by using the optional *Worksheet for Determining Support* form. You should also consult with a tax advisor.
  - If completing the optional *Worksheet for Determining Support*, you will need to know your qualified domestic partner's
    - Gross monthly income
    - Mortgage/rental payment
    - Monthly expenses for items such as food, utilities, repairs, clothing, education, medical, travel, etc.
  - Keep the worksheet for your personal records. You do not need to return the worksheet with the other forms.
- Sign, date, and print your Employee ID Number (EIN) on the *Declaration of Tax Status for a Domestic Partner* form.

Step Three

- Return the forms along with three pieces of supporting documentation from section I, #9 to:
  University of Arizona Human Resources, University Services Building
  888 N. Euclid Avenue, Room 217, Tucson, AZ 85721-0158

Do **not** return this page; keep for your own records.

SECTION 1

You must complete a separate *Child of Domestic Partner Declaration* for each child you are adding to your insurance coverage.

I, *(Name of Employee or Retiree):* certify that *(Name of Domestic Partner):* and I are domestic partners and have been domestic partners since (*Date of partnership MO/DAY/YR):* and each of us:

1. shares a permanent residence, and have resided with one another continuously for at least 12 consecutive months before filing an application for benefits and are expected to continue to reside with one another indefinitely as evidenced by this affidavit; **AND**
2. has not signed a declaration or affidavit of domestic partnership with any other person and have not had another domestic partner within the 12 months prior to filing an application for benefits; **AND**
3. does not have any other domestic partner; **AND**
4. is not currently married to anyone or legally separated from anyone else; **AND**
5. is not a blood relative any closer than would prohibit marriage between us in Arizona; **AND**
6. was mentally competent to consent to contract when the partnership began; **AND**
7. is not acting under fraud or duress in accepting benefits; **AND**
8. is at least 18 years of age; **AND**
9. is financially interdependent for a minimum of one year in at least three of the following ways **(supporting documents indicating financial interdependence for at least one year are required to be submitted**):
   a. having a joint mortgage, joint property tax identification, or joint tenancy on a residential lease;
   b. holding one or more credit or bank accounts jointly, such as a checking account in both names;
   c. are listed on utility bills for the same residence;
   d. assuming joint liabilities;
   e. having joint ownership of significant property, such as real estate, a vehicle, or a boat;
   f. naming the partner as beneficiary on the employee's life insurance, under the employee's will, or employee's retirement annuities and being named by the partner as beneficiary of the partner's life insurance, under the partner's will, or the partner's retirement annuities;
   g. each agreeing in writing to assume financial responsibility for the welfare of the other, such as durable power of attorney;
   h. other proof of financial interdependence

SECTION II:

A. I understand that this affidavit shall be terminated upon the death of my domestic partner or by a change of circumstance attested to in the *Domestic Partnership Change Form*.

   I agree to notify the Division of Human Resources if there is any change of circumstances attested to in the affidavit within (31) days of the change by filing a *Domestic Partnership Change Form.*

B. After such termination, I understand that another Affidavit of Domestic Partnership cannot be filed for twelve (12) months.

_____ EIN: Date:
Employee/Retiree Signature

State of _____, County of _____

Subscribed and sworn before me on this the _____ day of _____, 20_____

_____ _____
Commission Expiration mo/day/yr Notary Public

DECLARATION OF TAX STATUS

I, , have completed a Qualified Domestic Partner Affidavit swearing that
(Qualified of Domestic Partner's Name): is my qualified domestic partner.

I understand that my employer has a legitimate need to know the federal income tax status of my relationship. I understand that a domestic partner is considered a tax dependent for purposes of employer-provided health plans only if each of the following requirements are met:

1. My domestic partner is **NOT** the qualifying child (dependent) of another taxpayer.
   Generally, to be a qualifying child under IRC 152(c) and also meet plan coverage eligibility, the child must:
   A. Be your son, daughter, stepchild, foster child; **AND**
   B. Be under age 19 at the end of the year, **OR**
      Be under age 24 at the end of the year and a full-time student, **OR**
      Be any age and permanently and totally disabled; **AND**
   C. Have lived with you for more than half of the year.

AND

2. My domestic partner and I will live together (share our principal residence) for the full taxable year, except for temporary absences for reasons such as vacation, military service, or education. In other words, my domestic partner and I must live together from January 1st through December 31st.

AND

3. My domestic partner receives more than half of his or her support from me. Enclosed is a Worksheet for Determining Support, similar to one the Internal Revenue Service (IRS) includes in its Publication 17, that you can use to determine whether you provide, or expect to provide, more than half of your domestic partner's support.

AND

4. My domestic partner is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico, for some part of the year.

Check one of the following boxes. Since the above is a summary of complex tax rules, we recommend you consult with your tax advisor regarding your specific circumstances.

Based on the criteria above, I declare that:

☐ **Yes**, my domestic partner is reasonably expected to be my tax dependent for the 20 calendar year.

☐ **No**, my domestic partner is not expected to be my tax dependent for the year 20 calendar year.

As a result, insurance premium contributions for my domestic partner cannot be taken on a pre-tax basis and the value of the benefits my employer provides for my partner may be added to my taxable income.

By signing this form:
I declare that the information I have provided is true, complete, and correct. If it is not, or if I do not update this information within the timelines stated in the benefit rules, I may be liable for any claims paid by my health plan(s) or premiums paid on my behalf and my declared domestic partner's behalf.

I understand that:

- This declaration of tax status may have legal implications under federal and/or state law.
- A civil action may be brought against me for any losses, including reasonable attorneys' fees, if I have made a false statement in this declaration.
- I must notify the Human Resources Department, if there is a change in the domestic partnership or tax status within 31 days of the change. A change in my family status may directly impact the calculation of my taxable income.

_____ EIN: Date:
Subscriber's Signature

WORKSHEET FOR DETERMINING SUPPORT

This worksheet is modeled after the Internal Revenue Service Publication 17 worksheet and requests historical information. However, it is necessary that you determine whether your domestic partner, older child, or domestic partner's child, will qualify as a dependent for the calendar year the dependent is enrolling (the "enrollment year"). Complete this worksheet using the income and expenses you anticipate during the enrollment year to determine if you provide more than one-half of the support for your domestic partner, older child, or domestic partner's child. A separate worksheet must be completed for each individual.

Important:
You can use this worksheet to determine whether an individual meets the support test to qualify as a tax dependent.

Individual's Income

1. Did the individual you supported receive any income, such as wages, interest dividends, pensions, rents, social security, or welfare?
   - ☐ Yes (Answer questions 2, 3, 4, and 5.)
   - ☐ No (Skip to question 6.)
2. Total annual income received $
3. Amount of income used for the individual's support $
4. Amount of income used for purposes other than support $
5. Amount of income either saved or not used for lines 3 or 4 $

The total of lines 3, 4, and 5 should equal line 2.

Yearly household expenses where you and the individual live

6. Lodging (Complete either a or b):
   a. Rent Paid $
   b. If not rented, show fair rental value of your home. If your domestic partner owned the home, include this amount on line 21. $
7. Food $
8. Utilities (heat, light, water, etc. not included in line 6a or 6b) $
9. Repairs that were not included in line 6a or 6b $
10. Other (i.e., furniture). Do not include expenses of maintaining home (i.e., mortgage interest, real estate taxes, and insurance). $
11. Add lines 6a or 6b through 10 $
12. Total number of persons who lived in the household $

Yearly expenses for the individual

13. Divide line 11 by line 12 to determine each person's part of household expenses

    $ *(Line 11)* ÷ *(Line 12)* = $
14. Clothing $
15. Education $
16. Medical and dental $
17. Travel and recreation $
18. Other (please specify) $
    $
    $
19. Total amount for the individual's yearly support (Add lines 13 through 18.) $
20. Multiply line 19 by 50% (.50) $
21. Amount the individual provided for his or her own support
    Line 3 $
    Line 6b (include if the individual owned the home) $
    Add lines 3 and 6b, if each are applicable $
22. Amount that others added to the individual's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts from line 2. $
23. Amount you provided for the individual's support:

    $*(Line 19:* *– (Line 21)* *– (Line 22)* = $
24. Is line 23 more than line 20? If so, the individual qualifies as a tax dependent. Check "Yes" on the *appropriate Declaration of Tax Status* form. $