# **DOMESTIC PARTNER'S CHILD**

# **Certification Instructions**

### **DOMESTIC PARTNER'S CHILD DECLARATION OF TAX STATUS**

You must complet	e a separate form for each child you are adding.					
relationship. I und	declare ( <i>Name of Domestic Partner's Child</i> ) is Child. I understand that my employer has a legitimate need to know the erstand that a Domestic Partner's Child is considered a tax dependent for prof the following requirements are met:					
1. My dome another to	stic partner's child is NOT my qualifying child as defined by IRC 152(c),	or the qualifying child (dependent) of				
Generally A.	to, to be a qualifying child under IRC 152(c) and also meet plan coverage e Be your son, daughter, stepchild, foster child; <b>AND</b>	ligibility, the child must:				
]	Be under age 19 at the end of the year, <b>OR</b> Be under age 24 at the end of the year and a full-time student, <b>OR</b> Be any age and permanently and totally disabled; <b>AND</b> Have lived with you for more than half of the year.					
AND	lave fived with you for more than half of the year.					
2. My dome temporary						
AND						
3. My domestic partner's child receives more than half of his or her support from me. Enclosed is a Worksheet for Determinir Support, similar to the 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 older child's support.						
AND						
4. My dome part of the	stic partner's child is a U.S. citizen, U.S. resident alien, U.S. national, or a e year.	resident of Canada or Mexico, for some				
	following boxes. Since the above is a summary of complex tax rules, we respond to complex tax rules, we respond to complex tax rules.	ecommend you consult with your tax				
Yes, my domes No, my domes As a result, pre	ria above, I declare that: stic partner's child is reasonably expected to be my tax dependent for the attic partner's child is not expected to be my tax dependent for the year 20 mium contributions for my domestic partner's child cannot be taken on a provides for my domestic partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable incompared to the partner's child may be added to my taxable to the partner's child may be added to my taxable to the partner's child may be added to my taxable to the partner's child may be added to my taxable to the partner's child may be added to my taxable to the partner's child may be added to my taxable to the partner's child may be added to my taxable to the partner's child may be added to my taxable to the partner's child may be added to	calendar year.  pre-tax basis and the value of the benefits				
By signing this fo	rm:					
I declare that the in timelines stated in	information I have provided is true, complete, and correct. If it is not, or if the benefit rules, I may be liable for any claims paid by my health plan(s) c partner's child's behalf.					
I understand that	:					
	aration of tax status may have legal implications under federal and/or state tion may be brought against me for any losses, including reasonable attornel claration.					
• I must no	tify my benefits office if there is a change in the domestic partnership or d f the change. A change in my family status may directly impact the calcul					
	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:**

#### **Individual's Income**

c n	Emportant: You can use this worksheet to determine whether an individual neets the support test to qualify as a tax dependent.	dividends, per Yes (Answ No (Skip to Total annual in Amount of inco Amount of inco Amount of inco		? \$ \$ \$ \$ tt E. \$	
Ye	arly household expenses v	where you and t	he individual live		
6.	Lodging (Complete either a or b):	-			
	a. Rent Paid			\$	
	amount on line 21.	alue of your home. If y	your domestic partner owned the home,		
7.	Food			\$ \$ \$	
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				
9.	<ul><li>Repairs that were not included in line 6a or 6b</li><li>Other (i.e., furniture). Do not include expenses of maintaining home (i.e., mortgage interest, real estate taxes,</li></ul>				
10.	and insurance).	le expenses of maintai	ning nome (i.e., mortgage interest, real	estate taxes, \$	
11.	Add lines 6a or 6b through 10			\$	
12.	Total number of persons who lived	in the household		\$	
	arly expenses for the individe line 11 by line 12 to determine	ine each person's part of	•		
1.4	\$(Line 11)	÷ (Line 12)	=	\$	
	Clothing Education			\$	
	Medical and dental			\$ \$ \$ \$ \$	
	Travel and recreation			\$	
	Other (please specify)			\$	
				\$	
				\$	
19.	Total amount for the individual's ye	arly support (Add line	s 13 through 18.)	\$	
	Multiply line 19 by 50% (.50)			\$	
21.	Amount the individual provided for	his or her own suppor	t		
	Line 3			\$	
	Line 6b (include if the individual or	,		\$	
22	Add lines 3 and 6b, if each are ap		4	\$	
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.				
22	_	•	FIOIII IIIIe 2.	\$	
25.	Amount you provided for the indivi	= =	(Lin. 22)		
24	Is line 23 more than line 20? If so, t	- (Line 21)	- (Line 22)	= \$ \$	
	eck "Yes" on the <i>appropriate Declar</i> e	•	*	Ф	
	on ios on the appropriate Declar	anon of Iaa biains 101	111.		