

UNIVERSITY OF ROCHESTER
AFFIDAVIT OF DOMESTIC PARTNER’S (OPPOSITE-SEX AND SAME-SEX) FEDERAL TAX DEPENDENT
STATUS FOR UNIVERSITY HEALTH BENEFIT PLANS

Health benefits for domestic partners (or their children) are generally subject to Federal income tax, and health benefits for domestic partners or their children are also subject to state income tax. However, if your domestic partner (or his/her children) qualifies as your tax dependent under Federal law, then you may be able to obtain his/her health benefits on a pre-tax basis, and you may be able to claim reimbursements for his/her medical or dental expenses from your health Flexible Spending Account (FSA) or Health Savings Account (HSA). To ensure compliance with the tax law, we require all employees who indicate a domestic partner or his/her children qualify for pre-tax benefits under the University of Rochester Benefit Programs to complete this form. The University encourages you to get advice from a tax professional regarding whether your domestic partner or his/her children are your tax dependents before you complete this affidavit.

Please note that falsely certifying any information in this form could result in loss of coverage under one or more of the University of Rochester employee benefit plans, and potential charges of tax fraud.

Instructions: All employees who are certifying tax dependent status for a domestic partner or his/her children for pre-tax Benefit Program coverage must complete Part A. You must also answer the questions in Part B regarding the tax dependent status of your domestic partner. You only need to complete the certification in Part B if your domestic partner qualifies as a tax dependent (i.e., you answered “yes” to all of the questions regarding tax dependent status). If you are certifying the tax dependent status of your domestic partner’s children, then you must also complete Part C. You should only list children on this form who qualify as your tax dependents for health care purposes.

Part A: Identifying Information

Employee Information

Employee Name (Last, First, Middle Initial):	
Date of Birth:	Employee ID Number:

I certify that the following individuals are eligible for pre-tax Benefit Program coverage and plan to claim benefits for them under the Benefit Programs listed below:

Domestic Partner Information

Name (Last, First, Middle Initial):	Date of Birth:	Social Security Number:	<input type="checkbox"/> Health Care <input type="checkbox"/> Dental <input type="checkbox"/> FSA <input type="checkbox"/> HSA
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Domestic Partner’s Child(ren) Information

Child 1 Name (Last, First, Middle Initial):	Date of Birth:	Social Security Number:	<input type="checkbox"/> Health Care <input type="checkbox"/> Dental <input type="checkbox"/> FSA <input type="checkbox"/> HSA
Child 2 Name (Last, First, Middle Initial):	Date of Birth:	Social Security Number:	<input type="checkbox"/> Health Care <input type="checkbox"/> Dental <input type="checkbox"/> FSA <input type="checkbox"/> HSA
Child 3 Name (Last, First, Middle Initial):	Date of Birth:	Social Security Number:	<input type="checkbox"/> Health Care <input type="checkbox"/> Dental <input type="checkbox"/> FSA <input type="checkbox"/> HSA
Child 4 Name (Last, First, Middle Initial):	Date of Birth:	Social Security Number:	<input type="checkbox"/> Health Care <input type="checkbox"/> Dental <input type="checkbox"/> FSA <input type="checkbox"/> HSA

Part B: Federal Tax Dependent Status of Domestic Partner

Generally, you will have to pay Federal income tax on the value of health benefits for your domestic partner unless he or she is a tax dependent that meets the requirements under Section 152 of the Internal Revenue Code (as modified by Code § 105(b) and by IRS Notice 2004-79). To qualify as your tax dependent, you must answer “yes” to all of the statements below:

- | <i>Yes</i> | <i>No</i> | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | My domestic partner will have had the same principal residence as me for the entire calendar year; |
| <input type="checkbox"/> | <input type="checkbox"/> | My domestic partner will be a member of my household for the entire calendar year (and the relationship must not violate local law); |
| <input type="checkbox"/> | <input type="checkbox"/> | During the calendar year, I will provide more than half of the total support* for my domestic partner; |
| <input type="checkbox"/> | <input type="checkbox"/> | My domestic partner cannot be claimed as a qualifying child on anyone else’s tax return; and |
| <input type="checkbox"/> | <input type="checkbox"/> | My domestic partner is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico. |

*To determine whether you provide more than half of the total support for your domestic partner, you must compare the amount of support you provide with the amount of support your domestic partner receives from all sources, including Social Security, welfare payments, the support you provide, and the support your domestic partner provides from his or her own funds. Support includes food, shelter, clothing, medical and dental care, education, and the like. If you believe you might provide more than half of the support for your domestic partner, you should use the support worksheet in IRS Publication 501 (Exemptions, Standard Deduction, and Filing Information).

Please note that an individual could qualify as a tax dependent for health insurance purposes, even if they do not qualify as a tax dependent on your tax return, (the exemption amount as defined in Code §151(d)), but still receive more than half of their support from you.

Part C: Federal Tax Dependent Status of Domestic Partner’s Child(ren)

If the University provides health coverage for the child of your domestic partner, the child of your domestic partner may qualify as your tax dependent if you answer “yes” to all of the questions below:

- | <i>Yes</i> | <i>No</i> | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | The child of my domestic partner will have the same principal place of abode as me for the entire calendar year; |
| <input type="checkbox"/> | <input type="checkbox"/> | The child of my domestic partner will be a member of my household for the entire calendar year (the relationship must not violate local law); |
| <input type="checkbox"/> | <input type="checkbox"/> | During the calendar year, I will provide more than half of the total support** for the child of my domestic partner; |
| <input type="checkbox"/> | <input type="checkbox"/> | The child of my domestic partner cannot be claimed as a qualifying child on anyone else’s tax return, including, but not limited to, my domestic partner’s tax return (e.g., if my domestic partner is not required to file a tax return); and |
| <input type="checkbox"/> | <input type="checkbox"/> | The child of my domestic partner is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico. |

**To determine whether you provide more than half of the total support for the child of your domestic partner, you must compare the amount of support you provide with the amount of support the child of your domestic partner receives from all sources, including Social Security, welfare payments, the support your domestic partner or the child’s other parent provides, the support you provide, and the support the child of your domestic partner provides from his or her own funds. Support includes food, shelter, clothing, medical and dental care, education, and the like. If you believe you might provide more than half of the support for the child of your domestic partner, you should use the support worksheet in IRS Publication 501 (Exemptions, Standard Deduction, and Filing Information).

Please note that most children of a domestic partner will not qualify as your tax dependents, because in most cases they could be claimed as a qualifying child on their own parents' tax return.

Certification of a Tax-Qualified Dependent Status

I hereby certify that the previously named person(s) qualifies as my legal tax dependent(s) under IRS Code Section 152 (as modified by Code § 105(b) and by IRS Notice 2004-79) and that, to the best of my knowledge, my answers to the statements above are true and correct. I understand that the University has advised me to seek professional tax advice before certifying this statement, and that falsely certifying dependency status could result in loss of coverage under one or more of the University of Rochester employee benefit plans, as well as potential charges of tax fraud.

I further agree to notify the Office of Total Rewards immediately (and in no event more than 30 days) of any change in this tax status. I understand that if my domestic partner or his/her children cease to be a tax-qualified dependent at any time during a calendar year that I may be taxed on the value of all benefits received by my domestic partner (or his or her children) during the calendar year and may have to reimburse the University for any tax withholding due as a result.

I understand that this certification applies only to University health benefits, and that even if my domestic partner (or his/her children) qualify as my tax dependents for purposes of University health benefits, that they still do not qualify for pre-tax benefits for the purpose other University benefit programs, including tuition benefits.

I understand and agree that in the event any of the statements set forth herein are not true the insurance or coverage for which this Certification is being submitted may be rescinded and/or each of us shall jointly and severally be liable for any expenses by the employer, plan, insurer or health care entity.

Employee Signature: _____

Date: _____

Please return completed forms to the Office of Total Rewards at 60 Corporate Woods, Suite 310 PO Box 270453, Rochester, NY 14627 .