

# Dependent Tax Affidavit



## GENERAL TAX RULES

The amount of your contribution to provide health benefits for a domestic partner/samesex spouse and children of a domestic partner/samesex spouse will be the same as for an opposite sex spouse and his or her children. However, medical coverage to your domestic partner/samesex spouse and his or her children will be based on the cost of coverage under the University's benefit program. The following definitions extracted from the Internal Revenue Code (IRC) may be helpful in determining if your dependent qualifies as a dependent for federal purposes. It is recommended that you seek the advice of a tax professional or consult with your tax advisor before you complete this affidavit.

Please complete this form only if you are requesting your health benefit coverage be treated as nontaxable income to you for your domestic partner/samesex spouse and/or children of your domestic partner/samesex spouse as a result of their qualification as dependents under Section 152 of the Internal Revenue Code

place of abode as the taxpayer and

An individual shall not be treated as a member of the taxpayer's household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law. [S 152 (f) (3)]

7/15/2011 Tm (JT) ET EMC Q 45.36 273.27- 273.84 0.6

tax withholding for any  
and that I will be required to complete  
changes

Name of Dependent	Relationship	Social Security Number

Employee Name:		Signature:	Date:
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(sign in presence of Notary)

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC