



AFFIDAVIT OF DOMESTIC PARTNER'S FEDERAL TAX DEPENDENT STATUS

Health benefits for domestic partners are generally subject to Federal income tax, and health benefits for domestic partners are also subject to state income tax. However, if your domestic partner qualifies as your tax dependent under Federal law, then you may be able to obtain their health benefits on a pre-tax basis. You must complete this Affidavit of Domestic Partner's Federal Tax Dependent Status if you want to receive pre-tax health benefits for your domestic partner, including reimbursement from a Flexible Spending Account (FSA) for expenses incurred by a domestic partner.

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

You must complete Parts A and B.

Part A Employee Information

Employee Name (Last, First, Middle Initial) \_\_\_\_\_

Date of Birth \_\_\_\_\_ Employee ID # \_\_\_\_\_

Domestic Partner Information

Name (Last, First, Middle Initial) \_\_\_\_\_ Date of Birth \_\_\_\_\_

Part B Federal Tax Dependent

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). In order to receive reimbursement from a Flexible Spending Account (FSA) for expenses incurred by a domestic partner, the individual must be your tax dependent. To qualify as your tax dependent, you must answer "yes" to all of the statements below

Yes No

My domestic partner will have had the same principal place of abode as me for the entire calendar year;

My domestic partner will be a member of my household for the entire calendar year (and the relationship must not violate local law);

During the calendar year, I will provide more than half of the total support\* for my domestic partner;

My domestic partner cannot be claimed as a child on anyone else's tax return; and

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, but not on your tax return, if they earn more than \$3,650 (the exemption amount as defined in Code §151(d)), but still receive more than half of their support from you.

**Domestic Partner's Child Information**

Child 1 Name (Last, First, Middle Initial)	Date of Birth
Child 2 Name (Last, First, Middle Initial)	Date of Birth
Child 3 Name (Last, First, Middle Initial)	Date of Birth
Child 4 Name (Last, First, Middle Initial)	Date of Birth

If RFCUNY provides 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.

Yes    No

The child of my domestic partner will have the same principal place of abode as me for the entire calendar year;

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);

During the calendar year, I will provide more than half of the total support for the child of my domestic partner;

The child of my domestic partner cannot be claimed as a 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

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 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).

**Certification of a Tax-Qualified Dependent**

I hereby certify that the previously named person(s) whom I am enrolling for coverage qualifies as my legal tax dependent 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 RFCUNY 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 RFCUNY employee benefit plans, as well as potential charges of tax fraud. I further agree to notify RFCUNY immediately of any change in this tax status. I understand that if my domestic partner ceases 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 during the calendar year.

Employee Name (Print) \_\_\_\_\_ Employee # \_\_\_\_\_

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_