



**SEND TO ASU BENEFITS
CONFIDENTIAL E-FAX 480.993.0007**

Domestic Partner's Child Declaration of Tax Status

You must complete a separate form for each child you are adding.

I, _____, declare

_____ as my Domestic Partner's Child.
Print Name of Domestic Partner's Child

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's Child 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's child is **NOT** my qualifying child as defined by IRC 152(c), or 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's child 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's child and I must live together from January 1st through December 31st.

AND

3. My domestic partner's child receives more than half of his or her support from me.
Enclosed is a Worksheet for Determining 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 domestic partner's child 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's child is reasonably expected to be my tax dependent for the 20__ calendar year.
- No**, my domestic partner's child is not expected to be my tax dependent for the year 20__ calendar year.

As a result, premium contributions for my domestic partner's child cannot be taken on a pre-tax basis and the value of the benefits my employer provides for my domestic partner's child 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 registered domestic partner's child'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 my benefits office if there is a change in the domestic partnership or domestic partner's child's tax status within 31 days of the change. A change in my family status may directly impact the calculation of my taxable income.

Subscriber's Signature

EIN

Date

