



SEND TO ASU BENEFITS
CONFIDENTIAL E-FAX 480.993.0007

Older Child Declaration of Tax Status

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

I, _____, declare
_____ as my Older Child.
Print Name of Older Child

I understand that my employer has a legitimate need to know the federal income tax status of my relationship. I understand that an older child is considered a tax dependent for purposes of employer provided health plans only if each of the following requirements are met:

- 1. My older 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.
C.) Have lived with you for more than half of the year.

AND

- 2. My older child is related to me in one of the following ways:
A.) My child, stepchild, foster child, or adopted child.

AND

- 3. My older 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 older child 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 older child is reasonably expected to be my tax dependent for the 20___ calendar year.

___ No, my older child is not expected to be my tax dependent for the year 20___ calendar year.

As a result, premium contributions for my older child cannot be taken on a pre-tax basis and the value of the benefits my employer provides for my older 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 older 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 attorney's fees, if I have made a false statement in this declaration.
• I must notify my benefits office if there is a change in the tax status of my older child 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

