

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 State of Maryland employee benefit plans, and potential charges of tax fraud.

You must complete Parts A, B and the Worksheet for Determining Support. This document must be attached to the Affidavit of Domestic Partnership along with all supporting documents.

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

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 | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | My domestic partner will have had the same principal place of abode 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 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. |

*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 included here.

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 State of Maryland 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 | |
|--------------------------|--------------------------|---|
| <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 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. |

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 included here.

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 State of Maryland 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 employee benefit plans, as well as potential charges of tax fraud. I further agree to notify State of Maryland 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 _____

On this _____, day of _____, 20 _____, before me personally came, to me known to be the individual described as "Employee/Insured and the individual described as Domestic Partner in the above document entitled "AFFIDAVIT OF DOMESTIC PARTNERSHIP TAX DEPENDENT STATUS" and who executed same as a free and voluntary act for the uses and purposes stated herein.

Notary Public

My Commission Expires

Worksheet for Determining Support

Note: Taxpayers should keep a completed copy of this worksheet for their records. This form must be attached to the certificate of tax dependency

Funds Belonging to the Person You Supported

1. Enter the total funds belonging to the person you supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year. Don't include funds provided by the state; include those amounts on line 23 instead..... 1. _____
2. Enter the amount on line 1 that was used for the person's support..... 2. _____
3. Enter the amount on line 1 that was used for other purposes..... 3. _____
4. Enter the total amount in the person's savings and other accounts at the end of the year..... 4. _____
5. Add lines 2 through 4. (This amount should equal line 1.)..... 5. _____

Expenses for Entire Household (where the person you supported lived)

6. Lodging (complete line 6a or 6b):
 - a. Enter the total rent paid 6a. _____
 - b. Enter the fair rental value of the home. If the person you supported owned the home, also include this amount in line 21..... 6b. _____
7. Enter the total food expenses..... 7. _____
8. Enter the total amount of utilities (heat, light, water, etc. not included in line 6a or 6b)..... 8. _____
9. Enter the total amount of repairs (not included in line 6a or 6b)..... 9. _____
10. Enter the total of other expenses. Don't include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance..... 10. _____
11. Add lines 6a through 10. These are the total household expenses..... 11. _____
12. Enter total number of persons who lived in the household..... 12. _____

Expenses for the Person You Supported

13. Divide line 11 by line 12. This is the person's share of the household expenses..... 13. _____
14. Enter the person's total clothing expenses..... 14. _____
15. Enter the person's total education expenses..... 15. _____
16. Enter the person's total medical and dental expenses not paid for or reimbursed by insurance..... 16. _____
17. Enter the person's total travel and recreation expenses..... 17. _____
18. Enter the total of the person's other expenses..... 18. _____
19. Add lines 13 through 18. This is the total cost of the person's support for the year..... 19. _____

Did the Person Provide More Than Half of His or Her Own Support?

20. Multiply line 19 by 50% (0.50)..... 20. _____
21. Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support..... 21. _____
22. Is line 21 more than line 20?
 - No.** You meet the support test for this person to be your qualifying child. If this person also meets the other tests to be a qualifying child, stop here; don't complete lines 23–26. Otherwise, go to line 23 and fill out the rest of the worksheet to determine if this person is your qualifying relative.
 - Yes.** You don't meet the support test for this person to be either your qualifying child or your qualifying relative. Stop here.

Did You Provide More Than Half?

23. Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Don't include any amounts included on line 1..... 23. _____
24. Add lines 21 and 23..... 24. _____
25. Subtract line 24 from line 19. This is the amount you provided for the person's support..... 25. _____
26. Is line 25 more than line 20?
 - Yes.** You meet the support test for this person to be your qualifying relative.
 - No.** You don't meet the support test for this person to be your qualifying relative. You can't claim this person as a dependent unless you can do so under a multiple support agreement, the support test for children of divorced or separated parents, or the special rule for kidnapped children. See Multiple Support Agreement, Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart), or Kidnapped child under Qualifying Relative.