



# Declaration of Tax Status for Domestic Partner Benefits

I, \_\_\_\_\_, have completed an Affidavit of Domestic Partnership and certified that I, and  
Print Subscriber's Name

\_\_\_\_\_ are state registered domestic partners and one of us is at least 62 years of age.  
Print Domestic Partner's Name

I understand that my employer has a legitimate need to know the federal income tax status of my relationship. **I understand that I am responsible to consult with a tax advisor to determine if my domestic partner is considered an Internal Revenue Code (IRC) Section 152 dependent** (does not affect your domestic partner's eligibility for City of Kent coverage).

Check one of the following boxes; coverage is only available if you check a box. Even if you check "no" below, your domestic partner still qualifies for City of Kent coverage if he or she meets the criteria listed in Policy 5.01.

**I declare that:**

- Yes, my domestic partner is, or is reasonably expected to be, my Internal Revenue Code Section 152 dependent for the 20\_\_ calendar year.
- No, my domestic partner is not, or is not expected to be, my Internal Revenue Code Section 152 dependent for the 20\_\_ calendar year. As a result, premium contributions for my domestic partner cannot be taken on a pre-tax basis (under IRC Section 125), and the fair market value of the benefits my employer provides for my partner will be added to my taxable income.
- Yes, my domestic partner's child(ren) as named below are, or are reasonably expected to be, my Internal Revenue Code Section 152 dependent(s) for the 20\_\_ calendar year.

Child(ren)'s name(s) \_\_\_\_\_

- No, my domestic partner's child(ren) as named below are not, or are not expected to be, my Internal Revenue Code Section 152 dependent(s) for the 20\_\_ calendar year. As a result, premium contributions for my domestic partner's eligible family members cannot be taken on a pre-tax basis (under IRC Section 125), and the fair market value of the benefits my employer provides for my partner will be added to my taxable income.

Child(ren)'s name(s) \_\_\_\_\_

**By signing this form:**

I declare that the information I have provided is true, complete, and correct. I understand that knowingly providing false, incomplete, or misleading information for the purpose of defrauding the company is a crime, and can result in imprisonment, fines, denial of City of Kent benefits, and loss of my job.

I understand that:

- This declaration of responsibility 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 City of Kent Human Resources/Benefits in writing if there is a change in the domestic partnership or dependent status within 30 days of the change. *Any change in my family status may directly impact the calculation of my taxable income.*
- I am also aware that I will be required to file this *Declaration of Tax Status for Domestic Partner Benefits* form prior to the beginning of each tax year in order for Human Resources/Benefits to continue to treat the domestic partner health benefits as a non-taxable benefit.

\_\_\_\_\_  
Employee Name (print)

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

\_\_\_\_\_  
Employee Social Security Number

\_\_\_\_\_  
Date signed