

I. INSTRUCTIONS

Before you enroll your domestic partner and/or domestic partner's child(ren) for health benefit coverage, be prepared to indicate whether your domestic partner and/or his or her child(ren) are your tax dependent(s) for federal income tax purposes. Use this form to indicate whether or not your domestic partner qualifies as your tax dependent under the Internal Revenue Code. The D.C. Department of Human Resources (DCHR) cannot provide tax advice; seek help from a professional advisor if you have questions.

II. TAX DEPENDENT STATUS

If your domestic partner and/or his/her child(ren) qualifies as your tax dependent(s) as defined by the Internal Revenue Code then you may pay for their health benefit premiums with **pre-tax dollars**. You may also be able to utilize your Health Spending Account and/or your flexible spending account for their health and/or dependent care expenses.

If your domestic partner and/or your domestic partner's child(ren) do not qualify as your tax dependent(s) for federal income tax purposes then you must pay for their health benefit premiums with **after tax dollars**. The premiums paid for coverage of your domestic partner and/or his or her child(ren) will be included in your gross income and subject to applicable payroll taxes.

If you fail to indicate the federal income tax status of your domestic partner and/or your domestic partner's child(ren), the DCHR, will treat your domestic partner and/or domestic partner's child(ren) as not qualifying as your tax dependents for federal income tax purposes.

III. TAX STATUS SELECTON

Please indicate on page 2 of this form whether or not your domestic partner qualifies as your "dependent" for federal income tax purposes. A domestic partner is considered a "dependent" if the individual receives more than half of his or her support from the employee for the calendar year in which the taxable year of the employees begins and is related to the employee through one of the relationships defined in 26 U.S. Code §152(d)(2). Please visit: www.gpo.gov/title26 for additional information on qualifying relative.

You should consult with your own personal tax advisor before you verify that your domestic partner and/or your domestic partner's child(ren) are dependents as defined by the Internal Revenue Code.

IV. Please review the below questions and check the box that applies.

A. Is your domestic partner your “dependent” as that term is defined by the Internal Revenue Code and its regulations and as that term is modified for purposes of coverage under health plans under Internal Revenue Code Section 152(d)(2)?

YES

NO

B. Is/are the child(ren) of your domestic partner, who you intend to cover, your “dependents” as that term is defined by the Internal Revenue Code Section 152(d)(2)?

YES

NO

V. Notarized Statement

Each of us swear and affirm that we have read this document, and that these statements are true and correct. We understand the content and importance of these statements and that, in consideration of the District government provisions of benefit coverage for the Domestic Partner⁴, we agree to abide by the provisions of this statement and affidavit.

Employee/Retiree Full Name (Print)

Employee/Retiree (Signature)

Date

Domestic Partner Full Name (Print)

Signature of Domestic Partner

Date

SWORN AND SUBSCRIBED before me on _____, 20____.
(Date) (Year)

Notary Public Signature

Date Commission Expires: _____

⁴ See §2129 of Chapter 21 of the D.C. personnel regulations, DC Employee Health Benefits