

**Health Plan  
Certification of Dependent Status  
For State Income Tax Purposes**

Employee's Name: \_\_\_\_\_ SSN: \_\_\_\_\_  
 Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 Individual's Name: \_\_\_\_\_

Only certain individuals (other than yourself and your spouse) may receive health (medical, dental, health FSA, HRA) coverage on a tax-favored basis under State law. We use this form to determine whether the individuals who are covered under our health coverages are eligible for tax-favored coverage.

**Note:** We will rely on this Certification of Dependent Status form to determine whether there is a tax consequence of providing benefits to you and your family. Please complete this form carefully. If you have any general questions regarding the form, please contact \_\_\_\_\_. For specific questions regarding your personal situation, please consult your tax advisor.

**Important:** An individual must satisfy each element of either **Part A or Part B** for benefits to be provided on a tax-favored basis. We recommend you start with Part A and move to Part B only if all elements of Part A are not satisfied. Please retain a copy of this form with your tax records.

Please read and initial all of the following items that apply to the individual:

<b>PART A:</b>	<b>PART B:</b>
<p>1. The individual meets one of the following criteria:</p> <ul style="list-style-type: none"> <li>• Will be less than 19 years of age during the entire calendar year(s) in which coverage is provided; or</li> <li>• Will be less than 24 years of age during the entire calendar year(s) in which coverage is provided and is a regular full-time student (for more information on full-time student status, see the attached page); or</li> <li>• Is permanently and totally disabled (for more information regarding disability, see the attached page).</li> </ul> <p style="text-align: right;">_____ <i>Initial</i></p> <p>2. The individual resides with you. For more information regarding the residence requirement, including a special rule in case of divorce, see the attached page.</p> <p style="text-align: right;">_____ <i>Initial</i></p> <p>3. The individual provides 50% or less of his/her own support.</p> <p style="text-align: right;">_____ <i>Initial</i></p> <p>4. The individual is one of the following:</p> <ul style="list-style-type: none"> <li>• your child (natural, stepchild, adopted child, or child placed for adoption); or</li> <li>• your sibling (brother, sister, stepbrother, or stepsister); or</li> <li>• a descendent of your child or sibling (e.g., grandchild, great grandchild, niece, nephew).</li> </ul> <p style="text-align: right;">_____ <i>Initial</i></p> <p>5. The individual is a citizen, national, or resident of the United States, or a resident of Canada or Mexico. (Special rules apply to adopted children.)</p> <p style="text-align: right;">_____ <i>Initial</i></p> <p>6. The individual is younger than you.</p> <p style="text-align: right;">_____ <i>Initial</i></p> <p>7. The individual does not file a joint income tax return with his or her spouse for the year.</p> <p style="text-align: right;">_____ <i>Initial</i></p> <p><b>Note:</b> If the child satisfies the requirements of Part A with respect to multiple individuals, see the attached page for tie-breaking rules.</p>	<p>1. The individual meets at least one of the following criteria:</p> <ul style="list-style-type: none"> <li>• Resides with you and is part of your household (For more information regarding this requirement, see the attached page.); or</li> <li>• Is related to you as your child, descendent of a child, sibling, parent, parent's ancestor (e.g., grandparent), step parent, niece, nephew, uncle, aunt, or in-law (son, daughter, father mother, brother, sister).</li> </ul> <p style="text-align: right;">_____ <i>Initial</i></p> <p>2. The individual receives more than 50% of his/her support from you. (For a special rule in case of divorce, see the attached page.)</p> <p style="text-align: right;">_____ <i>Initial</i></p> <p>3. The individual does not satisfy the requirements of Part A with respect to any individual. (For a special rule regarding this criteria and a special rule in case of divorce, see the attached page.)</p> <p style="text-align: right;">_____ <i>Initial</i></p> <p>4. The individual is a citizen, national, or resident of the United States, or a resident of Canada or Mexico. (Special rules apply to adopted children.)</p> <p style="text-align: right;">_____ <i>Initial</i></p>

By signing and returning this form, I certify that all of the statements above are true. If an individual who currently meets the above conditions ceases to meet them, I will notify my employer immediately in writing at \_\_\_\_\_.

***I understand that, if an individual (other than myself or my spouse) does not meet the above conditions, there may be a State income tax consequence to me as a result of the individual's coverage under the medical, dental, health FSA, and/or HRA plans. I also understand that if I provide inaccurate information, I will be responsible for any adverse tax consequences. I further understand that if I willfully misrepresent the eligibility of a dependent enrolled in the plan through me (e.g., by providing inaccurate information in this form), that act will be considered a misrepresentation of material fact and the ineligible dependent's coverage will be canceled retroactively and I will be required to repay any claims that have been paid inappropriately.***

Dated: \_\_\_\_\_

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

For office use only:

Received by: \_\_\_\_\_

Date: \_\_\_\_\_

**A. A full-time student is an individual that meets the following requirements:**

- (1) is enrolled in an accredited high school, trade school, college, or university; and
- (2) has full-time student status during at least five (5) calendar months during the year.

Because dependent status is determined on a yearly basis, if the individual is a full-time student only for a partial year, dependent status for the entire year is determined based upon whether full-time student status existed for at least five (5) calendar months during the year.

**B. A person is permanently and totally disabled if he/she meets the following requirements:**

- (1) is unable to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment; and
- (2) the impairment can be expected to result in death or has lasted, or can be expected to last, for a continuous period of not less than twelve (12) months.

**C. Special rules regarding residence:**

An individual will be deemed to reside with you despite "temporary" absences from your home for illness, education, business, vacation, or military service. An absence is "temporary" if there is reason to believe the individual will return to the home following the absence. For example, if you buy a home for a student to live in while at school, it is not reasonable to believe the student will return to your home after school and such an absence would not be considered temporary. However, if the student resides in a dormitory while at school, it would likely be reasonable to believe the student will return to your home following school.

**D. Special rule in cases of divorce, separation, etc.:**

If a child's parents do not file a joint federal income tax return, the child can typically be the dependent of only the custodial parent. Generally, the parent with whom the child resides for the greater number of nights during the calendar year is the custodial parent. A special rule may apply in cases of divorce, separation, or where the parents live apart at all times during the last six (6) months of the calendar year (without regard to whether they are or were married). Under the special rule, if the other requirements are satisfied, in most cases a child is considered a dependent (under either Part A or Part B of the form, which ever is applicable) of **both** parents (without regard to the requirements described at Items A.2 and B.2. of the form) if: (1) the child receives more than fifty percent (50%) of his/her support from the parents, and (2) the child is in the custody of one or both parents more than one-half of the year. Also, if a parent remarries, any support received by the child from the parent's new spouse is deemed to be support received from the parent.

**E. Other Tie-Breaking Rules:**

In cases in which (1) the special rule described in paragraph D above does not apply, and (2) two or more individuals claim a child as a "qualifying child" (i.e., claim the child as a dependent in accordance with Part A of the form), the child may be treated as a "qualifying child" of only one individual. [This rule does not apply in cases in which the parents of a child file a joint tax return, in which case both parents may treat the child as a "qualifying child."] The individual who may claim the child as a "qualifying child" is determined in accordance with the following rules:

- (1) If both individuals are the child's parents, the parent with whom the child resided for the longest period of time during the year may claim the child as a "qualifying child" or, if the child resides with both parents for an equal period of time, the parent with the highest adjusted gross income may claim the child as a "qualifying child."
- (2) If only one individual is the child's parent, the parent may claim the child as a "qualifying child."
- (3) If the individuals include the child's parents and a non-parent, but neither parent claims the child as a "qualifying child," the non-parent may claim the child as a "qualifying child," provided the non-parent's adjusted gross income exceeds the highest adjusted gross income of any parent of the child.
- (4) If neither individual is the child's parent, the individual with the highest adjusted gross income may claim the child as a "qualifying child."

**F. Special rule regarding the requirement that a "qualifying relative" cannot be the "qualifying child" of any individual:**

In general, for a child to be an employee's "dependent" under Part B, the child must not satisfy the requirements of Part A with respect to any other individual. An exception to this general rule applies if the individual with respect to whom the child satisfies the requirements of Part A is not required (under Section 6012 of the Internal Revenue Code) to file a federal income tax return and either: (1) does not file such a return, or (2) files such a return solely to obtain a refund of withheld income taxes. This special rule will typically apply where a non-parent is seeking to treat a child as a qualifying relative because the non-parent provides a majority of the child's support. If the child lives with the parent and the age requirements are met, the child will generally be a dependent only of the parent. However, if the special rule applies because the parent (1) is not required to file an income tax return, and (2) does not do so or does so solely to obtain a refund, the non-parent can treat the child as a dependent if the other requirements of Part B are satisfied. The special rule may also be applicable where a parent desires to treat a child as a dependent under Part B. If the child satisfies Part A with respect to another individual (e.g., a grandparent), then the parent will be able to treat the child as a dependent under Part B if the requirements of the special rule are satisfied. For example, a child who is 18 years old, receives more than 50% of his/her support from his/her parent (the employee), and lives with a grandparent would be the qualifying child of the grandparent and, under the general rule, could not be the employee's dependent. However, under the special rule, if the grandparent is not required to file a federal income tax return and either: (1) does not do so, or (2) does so solely to obtain a refund, then the employee could treat the child as a dependent under Part B of the form.