

Declaration of Tax Status

New Enrollment

Status Change Only

IMPORTANT: It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner (and/or his or her children) is your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. A domestic partner, child of a domestic partner is eligible for tax-favored health coverage only if **all** of the following requirements are met:

- He or she lives with you (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education.
- He or she is a citizen or legal resident of the United States.
- He or she isn't anyone's Section 152 qualifying child dependent.
- He or she receives more than half of his or her support from you.

In addition, if you can claim a federal tax exemption for your domestic partner (and/or his or her children) then the domestic partner (and/or children) is eligible for tax-favored health care.

The rules for determining support are complicated and are more involved than just determining who the "primary breadwinner" is. Refer to IRS Publication 17.

TAX STATUS (FEDERAL)

List your domestic partner and each of his or her children that you wish to enroll for Northwestern University benefits and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined above.

| Name(s) | Tax Dependent? | |
|---------|------------------------------|-----------------------------|
| Partner | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Child | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Child | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Child | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

TAX STATUS (STATE)

Even if your covered dependent(s) listed above does not meet the federal requirements for tax-favored health coverage, you are **not** subject to state income tax in certain situations. Please check if any of the following applies to you:

- **California:** My partner and I live in and have registered as domestic partners with the State of California or have entered into substantially similar same-sex union (other than marriage) in another jurisdiction that is recognized under California law as a registered domestic partnership.
- **New Jersey:** My partner and I live in and have registered as domestic partners with the State of New Jersey.
- **Oregon:** My partner and I are of the same sex and we live in Oregon.
- **Vermont:** My partner and I live in and have entered into a Vermont Civil Union.
- **Connecticut:** (*effective 10/1/2005*) My partner and I live in and have entered into a Civil Union in the State of Connecticut.

I understand that if I do not declare my domestic partner and/or his or her children to be eligible for tax-favored health coverage, I will be subject to all applicable federal, state, local, and payroll taxes for his/her/their benefits and that I may not use my flexible spending account for their unreimbursed expenses. I agree to notify Northwestern University immediately of any change in tax status. I understand that if I had previously certified my domestic partner and/or his or her children as eligible for tax-favored health coverage, I may be liable for taxes due to changing their tax status.

Name of Employee

Social Security Number

Signature of Employee

Date