

UNIVERSITY OF RICHMOND

Declaration of Tax Status

I, _____ (print name of Employee), have certified that _____
_____ (print name of Domestic Partner) is my Domestic Partner. I understand that a Domestic Partner is considered an Internal Revenue Code Section 152 dependent for health coverage purposes only if each and every one of the following requirements is met during a given tax year.

1. The Domestic Partner and employee live together (share their permanent residence) for the entire calendar year, except for temporary absences for reasons such as vacation, military service, or education and are members of the same household for the entire calendar year. In other words, the employee and the Domestic Partner must live together from January 1 through December 31, and the relationship must not violate local law;
2. the Domestic Partner is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada or Mexico;
3. the Domestic Partner is not the employee's (or anyone else's) "qualifying child" under Internal Revenue Code Section 152(c); and
4. the Domestic Partner receives more than half of his or her total support for the calendar year from the employee. (The rules for determining support are complicated and are more involved than just determining who the "primary breadwinner" is. The IRS provides a worksheet in Publication 17 which you can use to determine whether you provide more than half your Domestic Partner's support.)

A Domestic Partner's child may be a Code Section 152 tax dependent by meeting the above requirements or another set of requirements under the Internal Revenue Code. Please contact your tax advisor for guidance. Further, if a Domestic Partner's child is your adopted or foster child, then the Domestic Partner's child qualifies for tax-free health coverage under federal law.

The above information is only a summary of the federal tax provisions governing the federal tax status of a Domestic Partner or a Domestic Partner's child for health coverage purposes, and is not intended nor should it be relied upon as legal or tax advice. Due to the complexity of these tax rules and the potential impact of any imputed income you may incur, you should seek advice from a competent tax professional before certifying as to the tax status of any individual.

Tax Status (Federal)

---- I declare that my Domestic Partner is my Internal Revenue Code Section 152 dependent for health coverage purposes for the 2016 tax year.

---- I declare that the following child(ren) of my Domestic Partner is/are my Internal Revenue Code Section 152 dependent(s) for health coverage purposes, or my adopted or foster child(ren), for the 2016 tax year:

_____	_____
_____	_____

---- I declare that my Domestic Partner is not my Internal Revenue Code Section 152 dependent for health coverage purposes for the 2016 tax year.

---- I declare that the following child(ren) of my Domestic Partner is/are not my Internal Revenue Code Section 152 dependent(s) for health coverage purposes, or my adopted or foster child(ren), for the 2016 tax year:

_____	_____
_____	_____

Many states follow federal law with respect to the taxation of Domestic Partner's and Domestic Partner's child's health coverage. However, there are exceptions to this rule. Some states exclude health benefits provided to these individuals from gross income for state income tax purposes, even if they are not tax dependents for health coverage purposes under federal law. You should consult with a tax advisor regarding state tax laws that may apply to your specific circumstances.

Tax Status (State)

---- I declare that my Domestic Partner is my STATE tax dependent for health coverage purposes for the 2016 tax year.

---- I declare that the following child(ren) of my Domestic Partner is/are my STATE tax dependent(s) for health coverage purposes for the 2016 tax year:

_____	_____
_____	_____

---- I declare that my Domestic Partner is not my STATE tax dependent for health coverage purposes the 2016 tax year.

---- I declare that the following child(ren) of my Domestic Partner is/are not my STATE tax dependent(s) for health coverage purposes for the 2016 tax year:

_____	_____
_____	_____

I understand that this declaration of responsibility may have legal implications under federal and/or state law.

I understand that I am responsible for any penalties, taxes or other losses, including reasonable attorney's fees, because of a false or misleading statement contained in this Declaration of Tax Status.

I understand that willful falsification of information on this declaration may lead to disciplinary action, up to and including discharge from employment and/or retroactive termination of coverage. I agree to notify the Human Resources Department if there is any change in the circumstances attested to in this declaration within thirty (30) days of the change. I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for health coverage during the year.

I understand that on the basis of the above statements, the University of Richmond will decide whether to treat the above individual(s) as my tax dependent(s) for all federal and state income and employment tax purposes, and that if I fail to complete this Declaration of Tax Status or any recertification requested by the University of Richmond, then the University of Richmond will assume that the person does not qualify as my federal or state tax dependent for health coverage purposes. I understand that if I had previously certified my Domestic Partner or Domestic Partner's child(ren) as tax dependents for health coverage purposes, I may be liable for taxes due to changing the tax status.

I also understand that if my Domestic Partner and/or Domestic Partner's child(ren) is/are not my federal tax dependent(s) for health coverage purposes, I may not use my health care flexible spending account (FSA) or my Health Savings Account (HSA) for his/her/their unreimbursed expenses.

I certify under penalty of perjury, under the laws of the State of _____ that the foregoing is true and correct.

Signature of Employee

Date

Print Employee Name

Address

Phone Number