

Certification of Tax-Qualified Dependents Domestic Partner Benefits

Instructions: This form should be completed in conjunction with Self-Insured Schools of California (SISC) *Affidavit of Domestic Partnership*. The purpose of the form is for an employee to certify that a domestic partner and/or children of the partner are the IRS-defined tax dependents of the employee and therefore not subject to federal income tax and FICA assessed on the value of health plan benefits for those individuals. If you have a California Registered Domestic Partnership registered with the Secretary of State, then there is no imputed state income tax on the value of the domestic partner and/or children benefits. Do **not** include on this form children of the employee who are eligible dependents of the employee aside from the domestic partner relationship. Carefully read *Important Tax Information for Domestic Partner Benefits*.

Submit this form by US Mail, Interoffice mail or fax to 415-883-3261.

Under Title 26 of the Internal Revenue Code, section 152(a), in general, the term "dependent" means; (1) a qualifying child, or (2) a qualifying relative. For further information, please reference:

<https://www.gpo.gov/fdsys/pkg/USCODE-2010-title26/html/USCODE-2010-title26-subtitleA-chap1-subchapB-partV-sec152.htm>

Employee Information:

Employee Name (Last, First, MI): _____ 9-digit COM ID: _____

Date of Birth: ____/____/____ Social Security Number: _____ - _____ - _____

Domestic Partner Information:

Domestic Partner Name (Last, First, MI): _____

Date of Birth: ____/____/____ Social Security Number: _____ - _____ - _____

Domestic Partner Dependent Child Information: List only children of the domestic partner who are IRS-defined dependents of the employee for federal income tax purposes.

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

RC (Relationship Code): DS = biological or adopted son of domestic partner
DD = biological or adopted daughter of domestic partner

Certification

A. Partner Certification as a Tax-Qualified Dependent

I have read the *Important Tax Information for Domestic Partner Benefits* and, based on consultation with a tax advisor, I certify that the above named person who is/will be enrolled for coverage is my legal tax dependent under IRS Section 152(a). I understand that falsely certifying dependency status could result in disciplinary action (including termination) from College of Marin, as well as potential charges of tax fraud. I further agree to notify College of Marin immediately of any change in this tax status.

Employee Signature: _____ Date: ____/____/____

B. Dependent Child Certification as a Tax-Qualified Dependent

I have read the *Important Tax Information for Domestic Partner Benefits* and, based on consultation with a tax advisor, I hereby certify that the above named dependent child(ren) who are/will be enrolled for coverage is/are my legal tax dependent(s) under IRS Section 152(a). I understand that falsely certifying dependency status could result in disciplinary action (including termination) from College of Marin, as well as potential charges of tax fraud. I further agree to notify College of Marin immediately of any change in this tax status.

Employee Signature: _____ Date: ____/____/____

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Certification received and approved by: _____ Date: ____/____/____