

Qualified Domestic Partner Certification Instructions

Adding a Qualified Domestic Partner

To add a domestic partner:

- Complete and return the form(s) in this packet

Step One (Coverage Eligibility):

- Remove the *Qualified Domestic Partner Affidavit* form.
Review and complete Section I; be sure you and your domestic partner meet the criteria.
- Read and complete Section II.

Step Two (Tax Treatment):

- Review the *Declaration of Tax Status for a Domestic Partner* to determine whether your qualified domestic partner fulfills the requirements to be a tax dependent.
Your domestic partner does not need to qualify as a tax dependent to qualify for insurance coverage, however if your domestic partner does not qualify as a tax dependent, you may be taxed on any additional employer's contribution toward coverage.
- If you are unsure whether your domestic partner meets the support requirement for dependent status, you may confirm eligibility by using the optional *Worksheet for Determining Support* form.
 - If completing the optional *Worksheet for Determining Support*, you will need to know your qualified domestic partner's
 - Gross monthly income
 - Mortgage/ rental payment
 - Monthly expenses for items such as food, utilities, repairs, clothing, education, medical, travel, etc.
 - Keep the worksheet for your personal records. You do not need to return the worksheet with the other forms.
- Sign, date, and print your Employee ID Number (EIN) on the *Declaration of Tax Status for a Domestic Partner* form.

Step Three:

- Complete the following:
 - 1) Qualified Domestic Partner Affidavit
 - 2) Three pieces of supporting documentation from Section 1, Letter I of the Qualified Domestic Partner Affidavit
 - 3) Declaration of Tax Status form

Step Four:

- Return the forms (from Step Three) to:
University of Arizona Human Resources, University Services Building
888 N. Euclid Avenue, Room 114, Tucson, AZ 85721-0158

Do **not** return this form; keep for your own records.

Qualified Domestic Partner Affidavit

Benefit Options

Choice. Value. Health.

SECTION I:

I, _____ certify that _____ and I are domestic
Name of employee or retiree (print) Name of domestic partner (print)
partners and have been domestic partners since _____ and each of us:
Date of partnership mo/day/yr

- A. shares a permanent residence, and have resided with one another continuously for at least 12 consecutive months before filing an application for benefits and are expected to continue to reside with one another indefinitely as evidenced by this affidavit; AND
B. has not signed a declaration or affidavit of domestic partnership with any other person and have not had another domestic partner within the 12 months prior to filing an application for benefits; AND
C. does not have any other domestic partner or spouse of the same or opposite sex; AND
D. is not currently married to anyone or legally separated from anyone else; AND
E. is not a blood relative any closer than would prohibit marriage between us in Arizona; AND
F. was mentally competent to consent to contract when the partnership began; AND
G. is not acting under fraud or duress in accepting benefits; AND
H. is at least 18 years of age; AND
I. is financially interdependent in at least three of the following ways (supporting documents are required to be submitted):
a. having a joint mortgage, joint property tax identification, or joint tenancy on a residential lease;
b. holding one or more credit or bank accounts jointly, such as a checking account in both names;
c. assuming joint liabilities;
d. having joint ownership of significant property, such as real estate, a vehicle, or a boat;
e. naming the partner as beneficiary on the employee's life insurance, under the employee's will, or employee's retirement annuities and being named by the partner as beneficiary of the partner's life insurance, under the partner's will, or the partner's retirement annuities;
f. each agreeing in writing to assume financial responsibility for the welfare of the other, such as durable power of attorney;
g. other proof of financial interdependence as approved by the Director

SECTION II:

- A. I understand that this affidavit shall be terminated upon the death of my domestic partner or by a change of circumstance attested to in the Domestic Partnership Change Form .
I agree to notify my agency or ADOA benefits representative if there is any change of circumstances attested to in the affidavit within (31) days of the change by filing a Domestic Partnership Change Form .
B. After such termination, I understand that another Affidavit of Domestic Partnership cannot be filed until twelve (12) months after a Statement of Domestic Partnership has been filed with my agency or ADOA benefits representative.

Employee / Retiree Signature EIN Date

State of _____, County of _____

Subscribed and sworn before me on this the _____ day of _____, 20____

Commission Expiration mo/day/yr Notary Public

Qualified Domestic Partner Declaration of Tax Status



Choice. Value. Health.

I, _____, have completed a Qualified Domestic Partner Affidavit swearing that

_____ is my qualified domestic partner.

Print Qualified Domestic Partner's Name

I understand that my employer has a legitimate need to know the federal income tax status of my relationship. I understand that a domestic partner is considered a tax dependent for purposes of employer-provided health plans **only if** each of the following requirements are met:

- 1. My domestic partner is **NOT** the qualifying child (dependent) of another taxpayer.
Generally, to be a qualifying child under IRC 152(c) and also meet plan coverage eligibility, the child must:
 - A.) Be your son, daughter, stepchild, foster child; **AND**
 - B.) Be under age 19 at the end of the year, **OR**
Be under age 24 at the end of the year and a full-time student, **OR**
Be any age and permanently and totally disabled; **AND**
 - C.) Have lived with you for more than half of the year.

AND

- 2. My domestic partner and I will live together (share our principal residence) for the full taxable year, except for temporary absences for reasons such as vacation, military service, or education.
In other words, my domestic partner and I must live together from January 1st through December 31st.

AND

- 3. My domestic partner receives more than half of his or her support from me.
Enclosed is a Worksheet for Determining Support, similar to one the Internal Revenue Service (IRS) includes in its Publication 17, that you can use to determine whether you provide, or expect to provide, more than half of your domestic partner's support.

AND

- 4. My domestic partner is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico, for some part of the year.

Check one of the following boxes. Since the above is a summary of complex tax rules, we recommend you consult with your tax advisor regarding your specific circumstances.

Based on the criteria above, I declare that:

- Yes**, my domestic partner is reasonably expected to be my tax dependent for the 20__ calendar year.
- No**, my domestic partner is not expected to be my tax dependent for the year 20__ calendar year.
As a result, premium contributions for my domestic partner cannot be taken on a pre-tax basis and the value of the benefits my employer provides for my partner may be added to my taxable income.

By signing this form:

I declare that the information I have provided is true, complete, and correct. If it is not, or if I do not update this information within the timelines stated in the benefit rules, I may be liable for any claims paid by my health plan(s) or premiums paid on my behalf and my declared domestic partner's behalf.

I understand that:

- This declaration of tax status may have legal implications under federal and/or state law.
- A civil action may be brought against me for any losses, including reasonable attorneys' fees, if I have made a false statement in this declaration.
- I must notify my benefits office if there is a change in the domestic partnership or tax status within 31 days of the change. A change in my family status may directly impact the calculation of my taxable income.

Subscriber's Signature

EIN

Date

Worksheet for Determining Support

This worksheet is modeled after the Internal Revenue Service Publication 17 worksheet and requests historical information. However, it is necessary that you determine whether your domestic partner, older child, or domestic partner's child, will qualify as a dependent for the calendar year the dependent is enrolling (the "enrollment year"). Complete this worksheet using the income and expenses you anticipate during the enrollment year to determine if you provide more than one-half of the support for your domestic partner, older child, or domestic partner's child. A separate worksheet must be completed for each individual.

Important:

You can use this worksheet to determine whether an individual meets the support test to qualify as a tax dependent.

Individual's Income

1. Did the individual you supported receive any income, such as wages, interest dividends, pensions, rents, social security, or welfare?
 - Yes (Answer questions 2, 3, 4, and 5.)
 - No (Skip to question 6.)
 2. Total annual income received \$ _____
 3. Amount of income used for the individual's support \$ _____
 4. Amount of income used for purposes other than support \$ _____
 5. Amount of income either saved or not used for lines 3 or 4 \$ _____
- The total of lines 3, 4, and 5 should equal line 2.**

Yearly household expenses where you and the individual live

6. Lodging (*Complete either a or b*):
 - a. Rent Paid \$ _____
 - b. If not rented, show fair rental value of your home. If your domestic partner owned the home, include this amount on line 21. \$ _____
7. Food \$ _____
8. Utilities (heat, light, water, etc. not included in line 6a or 6b) \$ _____
9. Repairs that were not included in line 6a or 6b \$ _____
10. Other (i.e., furniture). Do not include expenses of maintaining home (i.e., mortgage interest, real estate taxes, and insurance). \$ _____
11. Add lines 6a or 6b through 10 \$ _____
12. Total number of persons who lived in the household \$ _____

Yearly expenses for the individual

13. Divide line 11 by line 12 to determine each person's part of household expenses

\$ _____	÷	_____	=	\$ _____
line 11		line 12		
14. Clothing \$ _____
15. Education \$ _____
16. Medical and dental \$ _____
17. Travel and recreation \$ _____
18. Other (please specify) \$ _____
 _____ \$ _____
 _____ \$ _____
 _____ \$ _____
19. Total amount for the individual's yearly support (Add lines 13 through 18.) \$ _____

20. Multiply line 19 by 50% (.50) \$ _____
21. Amount the individual provided for his or her own support
 - Line 3 \$ _____
 - Line 6b (include if the individual owned the home) \$ _____
 - Add lines 3 and 6b, if each are applicable** \$ _____
22. Amount that others added to the individual's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts from line 2. \$ _____
23. Amount you provided for the individual's support:

\$ _____	-	\$ _____	-	\$ _____ = \$ _____
line 19		line 21		line 22

24. Is line 23 more than line 20? If so, the individual qualifies as a tax dependent.

Check "Yes" on the *appropriate Declaration of Tax Status* form.