

Declaration of Tax Status

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 his or her children) is your tax dependent as defined in Section 152 of the Internal Revenue Code. A domestic partner (and children 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 is not anyone else's Section 152 qualifying dependent.

He or she receives more than half of his or her support from you.

Determining Support: The rules for determining support are complicated and are more involved than just determining who is the "primary breadwinner" is. If you believe you might provide more than half of your partner's support, you should use the worksheet in the IRS Publication 501 (Exemptions, Standard Deduction and Filing Information).

Tax Status (Federal)

- Yes, my domestic partner (and his or her children) qualifies as my dependent for Federal income tax purposes.
- No, my domestic partner (and his or her children) does not qualify as my dependent for Federal income purposes.

Tax Status (State)

Even if your domestic partner (and his or her children) does not qualify for tax-favored status for Federal requirements, you are **not** subject to **state** income tax in certain situations.

- California:** My partner and I live in and have registered as domestic partners with the state of California or have entered into a substantially similar same-sex union (other than marriage) in another jurisdiction that is recognized under California law as registered domestic partners.
- Massachusetts:** My same-sex spouse and I live in and are married under the laws of Massachusetts.
- 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:** 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 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. I agree to notify Carnegie immediately of any change in tax status. I understand that if I had previously certified my domestic partner (and 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

Date