

Declaration of Tax Status Form

Employees: Return completed form via fax: 608-263-5778 or Ask HR form

This form is **only** completed if you are enrolling your Domestic Partner (DP), Qualifying Child (with a disability) or Qualifying Relative in medical and/or dental coverage. The Affordable Care Act requires group health plans to provide dependent medical coverage of children up to the age of 26. UWMF also offers a dental plan which covers unmarried dependents up to the age of 25. This form does not get completed in these cases.

The University of Wisconsin Medical Foundation (UWMF) offers health and dental coverage to qualified domestic partners, qualified adult child(ren) or relative(s). Qualified child(ren) or relatives are typically an adult the employee has guardianship over due to permanent and total disability, including children over the age of 25. Please see Human Resources if this situation may apply to you. To ensure proper taxation of the cost of health and dental insurance applicable to the Domestic Partner or qualified adult, UWMF must know the Federal and/or State tax status of these individuals. **The tax status of these family members doesn't affect their eligibility for coverage**, but does affect whether you (the subscriber) will be taxed on the value of their health coverage.

Section 1: Determining Dependent's Federal and/or State Tax Status

Complete and return this form to declare whether your Domestic Partner or Other Qualifying Relative qualifies as an Internal Revenue Code (IRC) Section 152 dependent. Please apply the following tests to each dependent to determine their Federal and/or State Tax Status. Note that the individual(s) has to pass Test A **OR** Test B in order to qualify as an IRC Section 152 dependent. We recommend that you consult your tax advisor if you have questions about your specific circumstances. **Note: If applicable, domestic partner coverage is subject to State and Federal Taxes.**

TEST A: Qualifying Child

IRC requires a **qualifying child** meet all of the following tests to qualify as your tax dependent:

1. The child must be your son, daughter, stepchild, foster child, brother, sister, half-sibling, step-sibling, or a descendant of any of them.
2. The child must be (a) under age 19 at the end of the year and younger than you (or your spouse, if filing jointly), (b) under age 24 at the end of the year, a FT student and younger than you (or your spouse, if filing jointly), or (c) any age if permanently and totally disabled.
3. The child must have lived with you for more than half the year (exceptions exist).
4. The child must not have provided more than half of his or her own support for the year.
5. The child is not filing a joint return for the year (unless that return is filed only as a claim for refund).
6. If the child meets the rules to be a qualifying child of more than one person, only one person can actually treat the child as a qualifying child.
7. Special rule for disabled: In the case of an individual who is permanently and totally disabled, as defined in section 22 (e)(3) which states an individual is permanently and totally disabled if he is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. An individual shall not be considered to be permanently and totally disabled unless he furnishes proof of the existence thereof in such form and manner, and at such times, as may be required.

OR

TEST B: Qualifying Relative

The IRC requires that a **qualifying relative** meet all of the following tests to qualify as your tax dependent:

1. The person cannot be your qualifying child or the qualifying child of any other taxpayer.
2. The person either (a) must be related to you in one of the ways listed under 'Relatives who do not live with you', or (b) must live with you all year as a member of your household (and your relationship must not violate the law).
3. The person's gross income for the year must be less than \$3,700 (there is an exception if the person is disabled and has income from a sheltered workshop).
4. You must provide more than half of the person's total support for the year (There are exceptions for multiple support agreements, children of divorced or separated parents or parents who live apart, and kidnapped children).

Additional information can be found at www.irs.gov/publications/p17/ch03.html

Section 2: Dependent Tax Status Information

With the exception of your spouse, list the individuals over the age of 18 that you wish to enroll as a Qualifying Child or Qualifying Relative (including Domestic Partner, and indicate whether they qualify as your Federal and/or State tax dependent.

Qualifying Child or Relative Name	Date of Birth	SSN	Relationship to Employee	Federal and/or State Tax Status
				<input type="checkbox"/> I am part of a same sex marriage and was married in a state that recognizes same sex marriage. <input type="checkbox"/> Yes , this person qualifies as my IRC Section 152 dependent <input type="checkbox"/> No , this person does not qualify as my IRC Section 152 dependent. Federal &/or State taxes will be applied to the cost of their coverage.
				<input type="checkbox"/> I am part of a same sex marriage and was married in a state that recognizes same sex marriage. <input type="checkbox"/> Yes , this person qualifies as my IRC Section 152 dependent <input type="checkbox"/> No , this person does not qualify as my IRC Section 152 dependent. Federal &/or State taxes will be applied to the cost of their coverage.

Section 3: Signature - Required

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 timeliness in UWMF rules, I must repay any premiums that have been paid on my behalf. I understand that knowingly providing false, incomplete, or misleading information to UWMF for the purpose of defrauding the company will result in appropriate discipline. I understand that:

- This declaration of responsibility may have legal implications under Federal and/or State law.
- A civil action may be brought against me for any losses, including reasonable attorney's fees, if I have made a false statement in this declaration.
- I must notify UWMF human resources if there is a change in my domestic partnership or dependent status no later than **60 days** after the change. **Any change in my family status may directly impact the calculation of my taxable income.**

UWMF's Privacy Notice: We will keep your information private as allowed by law.

Employee's printed name _____

Employee ID _____

Employee's Signature _____

Date _____

UW Health Human Resources to Complete:

PS Entry Completed By: _____ Date of Entry: _____