

# Declaration of Domestic Partner Tax Status

New Enrollment  Status Change Only

By completing this declaration you are notifying MIHS whether your domestic partner, as defined in the MIHS Benefits Guide accessible via the MIHS Employees website ([www.mihs.org/employees/employee-benefits](http://www.mihs.org/employees/employee-benefits)), and/or that domestic partner's children qualify to receive tax-free health benefits. Please note that the Declaration of Domestic Partner's Tax Status Form must be received by MIHS Human Resources within 30 days for your initial eligibility, a qualifying life event, or during annual enrollment.

**Important:** Requirements for an unrelated individual to satisfy the definition of a tax dependent under the Internal Revenue Code (IRC) for purposes of tax-free health coverage can be complex. It is advisable that you consult a tax professional for advice on your personal situation before you declare that your domestic partner (and/or his or her children) is your dependent as defined in the IRC Section 152, or is eligible for tax-favored health coverage. A domestic partner or his or her child is eligible qualifies for tax-free health coverage if all of the following requirements are met:

- He or she lives with you as a member of your household (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, national or legal resident of the United States or a resident of a contiguous country. (This requirement doesn't apply to children being adopted by a US citizen or national.);
- He or she isn't anyone's Internal Revenue Code section 152 qualifying child dependent; and
- He or she receives more than half of his or her support from you. The rules for determining "support" are complex and involve more than just identifying the "primary breadwinner." Refer to IRS Publication 17.

In addition, if you can claim a federal tax exemption for your domestic partner and/or any children of your partner, then that individual is eligible for tax-free health coverage.

Please list your domestic partner and their child(ren) that you wish to enroll for MIHS health plan coverage; and indicate whether, Yes or No, your domestic partner is, or is not, reasonably expected to be your tax dependent during the plan year. If you select No, premium contributions for your domestic partner cannot be taken on a pre-tax basis and the value of the benefits MIHS provides for your partner may be added to your taxable income.

Name(s)	A. Qualifies for tax-free coverage (FEDERAL)?		B. Qualifies for tax-free coverage (STATE)?	
Partner:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no
Child:	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> yes	<input type="checkbox"/> no

**By signing this form:** I certify that I understand the requirements of IRC Section 152, and that the information I have provided is true and correct to the best of my knowledge and belief. I further acknowledge that if I attest in this Declaration that employer health coverage provided to my domestic partner and/or his or her child(ren) is exempt from federal or state income tax, and in fact it is not, I will be liable for any claims paid by my health plan 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 attorney's fees, if I have made a face statement in this declaration.

I must notify Human Resources if there is a change in the domestic partnership or tax status within 30 days of the change. A change in my family status may directly impact the calculation of my taxable income.

Employee Name	Date	Signature	Employee Number
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