



State of Rhode Island & Providence Plantations
DEPARTMENT OF ADMINISTRATION
 Office of Employee Benefits
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CERTIFICATION OF TAX DEPENDENT STATUS FOR A CIVIL UNION SPOUSE/CHILDREN

This form must be completed and signed by the employee when enrolling a civil union spouse or the civil union spouse's children in the State of Rhode Island employee health plan.

Employee Name: _____

For a civil union spouse and children to be a qualified tax dependent for health plan purposes, certain requirements in Internal Revenue Code Section 152 (as modified by 105(b)) must be satisfied. The civil union spouse/children must:

- 1) Receive at least one half of his/her support from you
- 2) Live with you as part of the same household
- 3) Not be claimed as a "qualifying child" dependent by anyone else (generally, a qualifying child is a dependent under age 19, age 24 if a full-time student, that meets certain requirements)
- 4) Be a U.S. citizen, a U.S. national, or a resident of the U.S., Canada or Mexico at some time during the year in which you are claiming him/her as a dependent

If you select "**Is a tax-qualified dependent**," you are certifying that the named person **is** a tax-qualified dependent under Section 152 (as modified by 105(b)) of the Internal Revenue Code and you agree to notify the Office of Employee Benefits immediately of any changes in the named person's tax status.

If you select "**Is not a tax-qualified dependent**," you are certifying that the named person **is not** a tax-qualified dependent and that you understand that federal law requires that the fair market value of the coverage extended to the named person must be imputed to you as income on your paycheck and must be reflected on the W-2 issued to you by the State of Rhode Island.

	Name	Date of Birth	Tax Dependent Status
Civil Union Spouse:		__/__/__	<input type="checkbox"/> Is a tax-qualified dependent <input type="checkbox"/> Is not a tax-qualified dependent
Civil Union Spouse's Children:		__/__/__	<input type="checkbox"/> Is a tax-qualified dependent <input type="checkbox"/> Is not a tax-qualified dependent
		__/__/__	<input type="checkbox"/> Is a tax-qualified dependent <input type="checkbox"/> Is not a tax-qualified dependent
		__/__/__	<input type="checkbox"/> Is a tax-qualified dependent <input type="checkbox"/> Is not a tax-qualified dependent
		__/__/__	<input type="checkbox"/> Is a tax-qualified dependent <input type="checkbox"/> Is not a tax-qualified dependent

I understand that falsely certifying to the tax-dependent status of any person may result in adverse tax consequences and potential charges of tax fraud.

Employee's signature: _____ **Date:** _____