



# Declaration Of Tax Status

I, \_\_\_\_\_, have completed an Affidavit of Domestic  
Print Employee's Name  
Partnership form and have sworn that \_\_\_\_\_ is my Domestic  
Print Domestic Partner's Name

Partner. I understand that a Domestic Partner is considered an Internal Revenue Code (IRC) Section 152 dependent **only if each** of the following requirements is met (does **not** affect your domestic partner's eligibility for Spokane Public School medical coverage):

1. The domestic partner and I live together (share our principal abode) 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 1 through December 31.
2. The domestic partner is a citizen or resident of the United States.
3. The domestic partner receives more than half of his or her support from me. The rules for determining support are complicated and are more involved than just determining who is the "primary breadwinner." Internal Revenue Service (IRS) Publication 17, includes a worksheet, that you can use to determine whether you provide more than half of your domestic partner's support.

**Please Note:** Even if the above requirements are met, an individual cannot be considered an IRC Section 152 dependent if the relationship violates local law.

Check one of the following boxes; **coverage is only available** if you check a box. Since the above is a summary of complex tax rules, we recommend you consult with your tax advisor regarding your specific circumstances. I declare that:

- Yes**, my domestic partner **is** my Internal Revenue Code Section 152 dependent.
- No**, my domestic partner is **not** my Internal Revenue Code Section 152 dependent. As a result, premium contributions for my domestic partner cannot be taken on a pre-tax basis (under IRC Section 125), and the fair market value of the benefits my employer provides for my partner will be added to my taxable income.
- Yes**, my domestic partner's child(ren) **is** my Internal Revenue Code Section 152 dependent(s).
- No**, my domestic partner's child(ren) is **not** my Internal Revenue Code Section 152 dependent(s). As a result, premium contributions for my domestic partner's eligible family members cannot be taken on a pre-tax basis (under IRC Section 125), and the fair market value of the benefits my employer provides for my partner will be added to my taxable income.

**By signing below, you are stating that:**

I understand that this information will be held confidential and will be subject to disclosure only upon my express written authorization or if otherwise required by law. I understand that this declaration of responsibility may have *legal* implications under federal and/or state law. I understand that a civil action may be brought against me for any losses, including reasonable attorney's fees, because of a false statement contained in this *Declaration of Tax Status*. I also certify under penalty of perjury, under the laws of the state of Washington, that the foregoing is true and correct.

I, the undersigned subscriber, understand that willful falsification of information on this declaration may lead to disciplinary action, up to and including discharge from employment and/or disenrollment from Spokane Public Schools coverage. I agree to notify my Payroll/Benefits Office if there is any change in the circumstances attested to in this declaration within thirty (30) days of the change. *I am aware that any change in my family tax status may directly impact the calculation of my taxable income.*

Washington State law may require disclosure of any information you submit as a public record.

\_\_\_\_\_  
Employee's Signature  
Print Shop 22-0006 Rev. 10/02 Web Form 22-0006W

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Date