

**CERTIFICATION OF TAX DEPENDENT STATUS  
FOR A CIVIL UNION SPOUSE/CHILDREN**



**State of Delaware**

This form must be completed and signed by the employee when enrolling a civil union spouse and/or the civil union spouse's children in the State of Delaware Group Health Insurance Program.

**Employee Name:** \_\_\_\_\_

Employee ID: \_\_\_\_\_

For a civil union spouse and children of a civil union spouse to be a dependent for health plan purposes, certain requirements in Internal Revenue Code ("IRC") § 152 (as modified by IRC §105(b)) must be satisfied. The civil union spouse and children of the civil union spouse must, in general:

1. Receive at least one half of his/her support from you;
2. Live with you in the same principal place of abode as part of your household;
3. Not be claimed as a "qualifying child" dependent under IRC § 152(c) 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; and,
5. Not file a joint federal income tax return (other than only a claim of refund) with the individual's spouse (applicable to children of civil union spouse).

If you select "**Is a tax-qualified dependent**," you are certifying the named person is a dependent described in IRC §152 (as modified by IRC §105(b)).

If you select "**Is not a tax-qualified dependent**," you are certifying (1) the named person is **not** a dependent described in IRC §152 (as modified by IRC §105(b)) and (2) you understand federal tax law requires the fair market value of the coverage extended to the named person to be imputed to you as income on your paycheck and must be reflected on the W-2 issued to you by the State of Delaware.

**Notify your Human Resources/Benefits Office in writing immediately of any changes in the named person's tax status and complete this form to provide change in status.**

	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 federal income tax dependent status is separate from eligibility for health benefits. A designation as an dependent described in IRC §152 will result in the State of Delaware not reporting imputed income for the value of those benefits to the IRS for me. As a result, I understand the brief description of a federal income tax dependent above is a general summary, and I should contact my tax advisor before signing this form. I also understand falsely certifying to the tax-dependent status of any person may result in adverse tax consequences and potential charges of tax fraud.**

**In accordance with my completion of this form, I am requesting my Human Resources/Benefits Office use the following coverage code for enrollment of my civil union spouse and/or civil union spouse's children for health plan purposes:**

\_\_\_\_\_ (See attached Coverage Code Explanations for complete listing of coverage codes.)

**Employee's signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_