
Certification of Federal Tax Dependent Status For Domestic Partner and/or Domestic Partner's Children

I hereby certify that the statements below are true and correct:

1. I have read the notice entitled "Summary of Tax Treatment of Medical/Dental Coverage Provided for Domestic Partners, Domestic Partner's Children and Non-Tax Dependent Children and understand the requirements for qualifying another person as my federal tax dependent for health coverage purposes.
2. I understand that my employer has a legitimate need to know the federal income tax status of my relationship and that as a City of Spokane employee I am required to attest to whether or not my Domestic Partner/Domestic Partner's children that are covered by medical/dental insurance are qualified tax dependents under IRC Section 152 of the Internal Revenue Code.
3. I understand that if I fail to complete this Tax Certification or any recertification requested by the City of Spokane, then the City of Spokane will assume that my domestic partner and/or domestic partner's children do not qualify as my federal tax dependent(s) for health coverage purposes.
4. I understand that knowingly providing false information may have legal and/or tax implications to me under Federal and/or State Law.
5. I agree to notify the City of Spokane, Benefits Department in writing as soon as possible if there is any change in the status of this person(s) as my tax dependent(s) for health coverage purposes, including any change that may occur mid-year. I understand that any change in status may result in the retroactive application of taxes to amounts previously paid for health coverage during the year.

Please check the applicable box below. Even if you check "No" below, your domestic partner and/or domestic partner's children still qualify for benefit coverage. However, the fair market value of such coverage will be included in your taxable income.

I hereby declare that:

Yes, my domestic partner **is**, or is reasonably expected to be, my Internal Revenue Code Section 152 dependent for the 20__ calendar year.

No, my domestic partner is **not**, or is not expected to be, my Internal Revenue Code Section 152 dependent for the 20__ calendar year. As a result, premium contributions for my domestic partner cannot be taken on a pre-tax basis, 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) as named below **are**, or are reasonably expected to be, my Internal Revenue Code Section 152 dependent(s) for the 20__ calendar year.

Child(ren)'s name(s)_____

No, my domestic partner's child(ren) as named below **are not**, or are not expected to be, my Internal Revenue Code Section 152 dependent for the 20__ calendar year. As a result, premium contributions for my domestic partner's eligible family members cannot be taken on a pre-tax basis, and the fair market value of the benefits my employer provides for my partner will be added to my taxable income.

Child(ren)'s name(s)_____

By signing this form:

I declare that the information I have provided is true, complete, and correct. I agree to reimburse the City of Spokane for any and all taxes, penalties, or other losses (including reasonable attorneys' fees) that the City of Spokane may incur as a result of its reliance on this Tax Certification if it is untrue or incorrect in any respect, or if I fail to provide the notice required by # 3 above.

Employee Signature

Employee ID

Date