



Declaration of Tax Dependent Status

Employee Information				
Name (First, M.I., Last):			Employee ID Number:	
Email:			Home Phone:	
Domestic Partner			Tax Dependent	
Name (First, M.I., Last):	Birth Date	Social Security Number	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Domestic Partner's Child(ren)				
Name (First, M.I., Last):	Birth Date	Social Security Number	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Name (First, M.I., Last):	Birth Date	Social Security Number	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Name (First, M.I., Last):	Birth Date	Social Security Number	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Name (First, M.I., Last):	Birth Date	Social Security Number	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Name (First, M.I., Last):	Birth Date	Social Security Number	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Declaration				
<p>I have read the information regarding taxation of domestic partner health benefits on the reverse side of this form. I hereby certify:</p> <p>Please initial one:</p> <p><input type="checkbox"/> that the above-named domestic partner and/or children, as indicated above, whom I am enrolling for health insurance coverage do qualify as my legal tax dependents under Internal Revenue Code (IRC) Section 152 for the coming tax year. I understand that falsely certifying dependency status could result in disciplinary action up to and including termination of employment, as well as potential tax fraud. I further agree to notify my employer's Human Resources department immediately of any change in this tax status.</p> <p><input type="checkbox"/> that the above-named domestic partner and/or children, as indicated above, whom I am enrolling in health insurance coverage do not qualify as my legal tax dependents under IRC Section 152 for the coming tax year. I understand that the fair market value of group health insurance coverage provided by my employer to cover my domestic partner and his/her children will be treated as taxable income to me. I further understand that I may not use my Health Care Flexible Spending Account or Health Savings Account bank account for their unreimbursed expenses. It is my responsibility to pay taxes on the fair market value of benefits for my domestic partner and his/her dependents during the calendar year</p>				
Employee Signature:			Date:	

Submit this form to: People Operations at peopleops@gen4dental.com

For assistance contact: People Operations at peopleops@gen4dental.com or 480.581.3998 ext 1



INFORMATION REGARDING TAXATION OF DOMESTIC PARTNER HEALTH BENEFITS

A domestic partner and their dependent children may be considered dependents under Internal Revenue Code (IRC) Section 152 if specific qualifying conditions are met. When a domestic partner or their children qualify under IRC Section 152, employer-provided health insurance coverage is exempt from federal income tax. This means the coverage can be paid on a pretax basis, and eligible expenses may be reimbursed through a Health Care Flexible Spending Account (FSA). However, if a domestic partner or their children do **not** meet the IRC Section 152 requirements, these tax advantages do not apply.

Criteria for IRC Section 152 Dependent Status

To qualify as an IRC Section 152 dependent for a given tax year, an individual must:

1. Live with you as their principal residence for the entire calendar year (January 1–December 31), except for temporary absences such as vacations, military service, or education;
2. Receive more than half of their financial support from you;
3. Be a U.S. citizen, U.S. resident, or a resident of a country contiguous to the United States; and
4. Have a relationship with you that does not violate local law.

This summary provides only a general overview of the requirements for determining tax-qualified dependent status. It is not intended as legal or tax advice.

Important Note

- Only dependents who meet the tax-qualified criteria may use a Health Care Flexible Spending Account (FSA) or Health Savings Account (HSA) to pay for unreimbursed medical expenses.
- **Your employer will not be withholding or charging for your benefits on a post-tax basis.** Therefore, it is your responsibility as the employee to ensure that you properly report and pay any federal, state, or local taxes due on the **fair market value of employer-provided benefits** for your domestic partner and/or their children in the applicable tax year.

If you are considering claiming your domestic partner or their child as a dependent, it is strongly recommended that you consult a qualified tax professional for guidance on the appropriate tax treatment of domestic partner benefits and for assistance in properly reporting this information on your individual tax return.