

DECLARATION OF TAX STATUS

GRADUATE APPOINTEE INSURANCE PROGRAM



SECTION I – DECLARATION OF TAX STATUS

Same-sex marriage or domestic partner (partner)

I, _____ and _____, have completed a *Declaration of Marriage or Domestic Partnership* form.
Print or Type Subscriber's Name Spouse or Partner Name

I understand that my employer has a legitimate need to know the federal income tax status of my relationship. I understand that a partner is considered an Internal Revenue Code (IRC) Section 152 dependent only if each of the following requirements is met:

1. The 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 partner and I must live together from January 1 through December 31.
2. The partner is a citizen or resident of the United States.
3. The 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."

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 partner **is** my Internal Revenue Code Section 152 dependent.
- ☐ **No**, my 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 partner's child(ren) **is** my Internal Revenue Code Section 152 dependent(s).
- ☐ **No**, my partner's child(ren) is **not** my Internal Revenue Code Section 152 dependent(s). As a result, premium contributions for my 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.

SECTION II – SIGNATURES

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 my appointment. I agree to notify LifeWise Assurance Company if there is any change in the circumstances attested to in this declaration within thirty-one (31) 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.

Subscriber's Signature: _____

Social Security Number: _____

Date: _____

Please return to:
 LifeWise Assurance Company
 Attn: M&B, MS 737
 PO Box 3048
 Spokane, WA 99220
 Phone: 1-800-971-1491