

DEPENDENT TAX AFFIDAVIT

For Enrolling Domestic Partners of Active Employees
in the Berea College Health or Dental Program

The undersigned, being duly sworn, depose and declare as follows:

My domestic partner, _____
Name of Domestic Partner and Social Security Number

fully qualifies as my dependent under Internal Revenue Code rule 152. I understand that if my partner’s dependent status under IRC 152 changes at any time during the tax year, I will be responsible for reporting and paying tax on any resulting imputed income.

The following are definitions extracted from the Internal Revenue Code that may be helpful in determining if a domestic partner qualifies as a dependent for federal purposes. It is recommended that you seek the advice of an attorney prior to completing this affidavit.

IRC 152 DEPENDENT DEFINED.

- (a) GENERAL DEFINITION. – For the purposes of this subtitle, the term “dependent” means any of the following individuals over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer (or is treated under subsection (c) or (e) as received from the taxpayer):
 - (9) An individual who, for the taxable year of the taxpayer, has as his/her principal place of abode the home of the taxpayer and is a member of the taxpayer’s household.
- (b) RULES RELATING TO GENERAL DEFINITION. – For purposes of this section -
- (5) An individual is not a member of the taxpayer’s household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law.

Print Name (<i>Enrollee</i>)
Social Security No.
Address
Signature (<i>sign in presence of notary</i>)

Sworn to before me _____ this day of _____, _____

NOTARY PUBLIC

Personal Privacy Protection Law Notification

The information you provide on this application is requested for the principal purpose of enabling the Office of People Services to process your request to enroll a domestic partner in the Berea College Health Insurance Program and/or Dental Program. The information will be maintained in a confidential manner. Failure to provide the information requested may prevent the Office of People Services from processing this application. This information will be maintained by the Benefits Coordinator, Office of People Services.

For information, related to the Domestic Partnership Program, contact the Benefits Coordinator at 985-3051. If you need more information concerning the Domestic Partnership Program, please call 985-3050 between the hours of 9:00 a.m. and 5:00 p.m.