



## Declaration of Tax Status

This form is used to declare the tax status of the dependent child(ren) age 19 or over AND/OR of a Second Domiciled Adult and his/her child(ren) that you are enrolling in health benefits.

Please choose one:

- Dependent child(ren) age 19 or over
- Second Domiciled Adult Enrollment
- Tax Status Change Only

**Important:** It can be complicated to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that an individual is your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage.

A child qualifies for tax-favored benefits by meeting one of the following four sets of criteria:

1. *Qualifying Children*
  - a. A child or step child (by blood or adoption), foster child, sibling or step sibling, or descendent of these.
  - b. Under age 19 or under age 24 and a full-time student child on the last day of the tax year
  - c. Not provide over one-half of his or her own support
  - d. Have the same principal place of residence as the employee for more than six months of the year (temporary absences, such as for school, are treated as time at the same principal place of residence).
2. *Qualifying Relatives*
  - a. The child cannot be your qualifying child or the qualifying child of any other taxpayer
  - b. Must be related to you or live with you all year as a member of your household
  - c. Must receive more than one-half of his or her support from the employee
3. *Children of Divorced or Separated Parents*
  - a. Qualifying children (as defined above) of divorced or separated parents who receive more than one-half of their support from the employee and the other parent.
4. *Disabled Children*
  - a. Qualifying children of any age who are permanently and totally disabled (as defined under IRC section 22(e)(3)), who reside with the employee for more than one-half of the year, and who do not provide more than one-half of their own support. Alternatively, the permanently and totally disabled child could receive more than one-half of his or her support from the employee and still qualify for tax-favored benefits.

Foster children, children placed temporarily for adoption, and grandchildren are not eligible for coverage unless the employee is their legal guardian and they meet all the other criteria detailed above as well.

An unrelated adult is eligible for tax-favored health coverage only if **all** the following requirements are met:

1. He or she lives with your (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service or education;
2. He or she is a citizen or legal resident of the United States;
3. He or she isn't anyone's Section 152 qualifying child dependent; and
4. He or she receives more than half of his or her support from you.

In addition, if you can claim a federal tax exemption for your Second Domiciled Adult (and/or his or her children) then they are eligible for tax-favored health coverage.

The rules for determining support are complicated and are more involved than just determining the "primary breadwinner". Refer to IRS Publication 17 "Your Federal Income Tax".

**Continue to next page to complete the form.**

**Tax Status (Federal)**

List the individuals you wish to enroll for DePaul benefits and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined on the previous page.

**Dependent Child(ren) Over Age 19**

Name(s)	Eligible for Tax-favored Coverage?	
	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**SDA and SDA's child(ren)**

Name(s)	Eligible for Tax-favored Coverage?	
Adult SDA:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
SDA's Child:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
SDA's Child:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
SDA's Child:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
SDA's Child:	<input type="checkbox"/> Yes	<input type="checkbox"/> No

I understand that if I do not declare individuals to be eligible for tax-favored health coverage, I will be subject to all applicable federal, state, local and payroll taxes for his/her/their benefits, and that I may not use my flexible spending account for their un-reimbursed expenses. I agree to notify DePaul immediately of any changes in tax status. I understand that if I had previously certified my dependent children or Second Domiciled Adult and/or his or her children as eligible for tax-favored health coverage, I may be liable for taxes due to changing their tax status.

\_\_\_\_\_  
(Name of Employee)

\_\_\_\_\_  
(Signature of Employee)

\_\_\_\_\_  
(Employee ID Number)

\_\_\_\_\_  
(Date)

HR representative signature \_\_\_\_\_

Date Processed \_\_\_\_\_