

CITY OF STOCKTON
REGISTERED DOMESTIC PARTNER DEPENDENT CERTIFICATION FORM

The City's insurance plans permit registered domestic partners of employees and retirees to be covered for medical, dental, and vision benefits. If your registered domestic partner is covered by the City's insurance plan, the fair market value of that coverage will be taxable to you, the employee, for federal income tax purposes, unless your domestic partner qualifies as your dependent under the federal income tax laws.

INSTRUCTIONS: The purpose of this form is for an employee to certify that a domestic partner is, for tax purposes, an IRS-defined tax dependent of the employee and, therefore, you will not be subject to federal income taxes assessed on the value of health plan benefits. Before signing this Certification, you are urged to carefully read Internal Revenue Service Code section 152 regarding tax dependents at www.irs.gov and/or seek professional tax guidance. Inappropriately or erroneously certifying a partner as a tax dependent may result in the payment of additional taxes and/or charges of tax fraud.

The following is not to be considered as legal tax advice as each individual's circumstances vary. In general, a person who is a member of your household qualifies as your tax dependent if:

- You provide more than 50% of his or her financial support*;
- He or she lives with you for the entire calendar year;
- He or she is a citizen or resident of the United States; and
- Your relationship is not in violation of any local laws.

*An analysis concerning whether you provide more than 50% of your registered domestic partner's financial support will likely include consideration of California's community property laws (See California Family Code sections 760-761).

Employee Information

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| Employee Name (Last, First, Middle Initial) |
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Registered Domestic Partner Information

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| Name (Last, First, Middle Initial) | |
| Date of Birth | Social Security Number: |

****CERTIFICATE****

Partner Certification as a Tax-Qualified Dependent

I have read Internal Revenue Service Code section 152 at www.irs.gov and considered the effects of California's community property laws as to whether my registered domestic partner is a dependent for tax purposes, and I hereby certify that effective with tax year _____, I am claiming my domestic partner as my dependent for the purposes of my federal income taxes. I understand that should I no longer declare my domestic partner as a dependent for tax purposes, I will immediately notify the Human Resource Department. In addition, if I fail to make this notification, I may be held liable for any taxes due based on when the dependency ended.

Employee: _____ Date: _____

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| Return this form to: | City of Stockton Human Resources – Benefits Department |
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