

Certification of Tax-Qualified Dependents Domestic Partner Benefits

Instructions: Effective 10/01/2020, this form should be completed in conjunction with Self-Insured Schools of California (SISC) requiring that all Domestic Partners must be registered with the State of California in order to be eligible for the SISC plans. The purpose of the form is for an employee to certify that a domestic partner and/or child of the partner are the IRS-defined tax dependents of the employee and therefore not subject to federal income tax and FICA assessed on the value of health plan benefits for those individuals. If you have a California Registered Domestic Partnership registered with the Secretary of State, then there is no imputed state income tax on the value of the domestic partner and/or children benefits. Do **not** include on this form children of the employee who are eligible dependents of the employee aside from the domestic partner relationship. Carefully read [Important Tax Information for Domestic Partner Benefits](#).

Submit this form by US Mail, Interoffice mail or fax to 415-883-3261.

Under Title 26 of the Internal Revenue Code, section 152(a), in general, the term "dependent" means; (1) a qualifying child, or (2) a qualifying relative. For further information, please reference:

<https://www.gpo.gov/fdsys/pkg/USCODE-2010-title26/html/USCODE-2010-title26-subtitleA-chap1-subchapB-partV-sec152.htm>

Employee Information:

Employee Name (Last, First, MI): _____ 9-digit COM ID: _____

Date of Birth: ____/____/____ Social Security Number: _____ - _____ - _____

Domestic Partner Information:

Domestic Partner Name (Last, First, MI): _____

Date of Birth: ____/____/____ Social Security Number: _____ - _____ - _____

Domestic Partner Dependent Child Information: List only children of the domestic partner who are IRS-defined dependents of the employee for federal income tax purposes.

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

Name (Last, First, MI): _____ SSN: _____ - _____ - _____ DOB: ____/____/____ RC: _____

RC (Relationship Code): DS = biological or adopted son of domestic partner
DD = biological or adopted daughter of domestic partner

Certification

A. Partner Certification as a Tax-Qualified Dependent

I have read the [Important Tax Information for Domestic Partner Benefits](#) and, based on consultation with a tax advisor, I certify that the above named person who is/will be enrolled for coverage is my legal tax dependent under IRS Section 152(a). I understand that falsely certifying dependency status could result in disciplinary action (including termination) from College of Marin, as well as potential charges of tax fraud. I further agree to notify College of Marin immediately of any change in this tax status.

Employee Signature: _____ Date: ____/____/____

B. Dependent Child Certification as a Tax-Qualified Dependent

I have read the [Important Tax Information for Domestic Partner Benefits](#) and, based on consultation with a tax advisor, I hereby certify that the above-named dependent child(ren) who are/will be enrolled for coverage is/are my legal tax dependent(s) under IRS Section 152(a). I understand that falsely certifying dependency status could result in disciplinary action (including termination) from College of Marin, as well as potential charges of tax fraud. I further agree to notify College of Marin immediately of any change in this tax status.

Employee Signature: _____ Date: ____/____/____

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Certification received and approved by: _____ Date: ____/____/____