



RCUH Affidavit of Dependency For Tax Purposes (B-16)

Submit via email: rcuh_benefits@rcuh.com or Fax: 808-956-5022

Whether or not your Domestic Partner qualifies as a dependent for tax purposes, this form must be submitted to the RCUH before your Domestic Partner can be enrolled. You will sign this form in one of two places, depending on your Domestic Partner's status.

EXPLANATION: Under Section 152 of the Internal Revenue Code, as it pertains to health benefit plans, an individual may qualify as a "dependent" of an employee for tax purposes if: (a) the employee provides over one-half of the individual's support for the employee's taxable year, (b) the individual has the same principal place of abode as the employee for the entire taxable year, (c) the individual is a member of the employee's household for the entire taxable year, and (d) the individual is a citizen or national of the UNITED STATES or a resident of the UNITED STATES or a country contiguous to the UNITED STATES.

We, _____, (the "Employee") and, _____, (the "Domestic Partner"), being duly sworn, under penalty of perjury say:

1. The Employee provides more than half of the Domestic Partner's support for the year.
2. The Domestic Partner's principal place of abode is the home of the Employee.
3. The Domestic Partner is a member of the Employee's household.
4. The Domestic Partner is not a qualifying child of the Employee or any other person during the taxable year.
5. The Domestic Partner is a citizen of _____.
(Country)

If the answer to Question 5 was "United States", skip to Question 9. If not, continue on to Question 6:

EXPLANATION: Under Section 7701(b) of the Internal Revenue Code, an alien is treated as a "resident" of the United States for tax purposes if such individual is lawfully admitted for permanent residence in the United States or meets the "substantial presence" test. To meet the "substantial presence" test, an individual must generally: (a) be present in the United States for at least 31 days during the current calendar year, and (b) the sum of the number of days on which the individual was present in the United States during the current calendar year and the 2 preceding calendar years (when multiplied by the applicable multipliers) equals or exceeds 183. The applicable multipliers are: 1 for the current year, 1/3 for the 1st preceding year, and 1/6 for the 2nd preceding year. The following individuals are not "residents" of the United States for tax purposes and, thus, can never be "dependents" for tax purposes:

- A foreign government-related individual temporarily present in the United States on a diplomatic or consular VISA, a full-time employee of an International organization, or a family member of such person.
- A teacher or trainee temporarily present in the United States.
- A student temporarily in the United States.
- A professional athlete temporarily in the United States to compete in a charitable sports event.

6. The Domestic Partner is currently a "resident" of _____.
(Country)

7. The Domestic Partner is currently lawfully present in the United States under the following type of VISA: _____.

If the type of VISA is "permanent resident" skip to Question 9. If not, answer the following questions:

8. The Domestic Partner meets the "substantial presence" test as the actual number of days the Domestic Partner has been lawfully present in the United States during the current year and the 2 preceding years is:

_____ (# of days in the USA, current year) x 1	=	_____
_____ (# of days in the USA, 1 st preceding year) x 1/3	=	_____
_____ (# of days in the USA, 2 nd preceding year) x 1/6	=	_____
Total of above (must equal or exceed 183)	=	_____

EXPLANATION: Under Section 152 (f)(3) of the Internal Revenue Code provides that 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 a violation of local law.

9. Our state of permanent residence for purposes of the test required by Section 152 (b) (5) of the Internal Revenue Code is _____.
(State)

10. We understand that if the Domestic Partner is not a "dependent" of the Employee, we may incur various tax liabilities in connection with obtaining health care coverage for the Domestic Partner. We therefore agree to notify the RCUH within ten (10) days if there is any change in the Domestic Partner's status as a "dependent" of the Employee. In addition, we shall indemnify and hold the RCUH harmless for any taxes, tax related penalties, or interest imposed upon the RCUH as a result of providing Domestic Partner coverage to us, including any taxes, tax related penalties, or interest imposed as a result of our taking the position the Domestic Partner is a "dependent" of the Employee for tax purposes.

11. We understand that RCUH is relying on the information and representations contained in this Affidavit. We further understand that legal action may be brought against the Employee and/or Domestic Partner for any losses, financial or otherwise, due to false statements contained in this Affidavit and related forms or for failure to timely notify RCUH of changed circumstances as required. We agree that each of the signers of this form is jointly and severally liable for any damages incurred by RCUH as a result of any false statements or failure to timely notify RCUH of changed circumstances as required, including, but not limited to, reasonable attorneys' fees and other legal expenses. We also understand that providing false statements or failure to timely notify RCUH of changed circumstances as required may lead to disciplinary actions against the Employee, up to and including discharge from employment

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If your domestic partner is **NOT** a qualified dependent, ***STOP HERE***, print your name, sign, and date. Return this form to RCUH Human Resources Department via scan/email to rcuh_benefits@rcuh.com or fax to (808) 956-5022. If your dependent is a qualified dependent, please continue to the next page.

I affirm that under penalty of perjury under the laws of the State of Hawaii, the statements in this affidavit are true to the best of my knowledge. I have read this document and have determined that my domestic partner is **NOT** qualified as a dependent under Section 152 of the Internal Revenue Code as described above.

Name (Print): _____

Signature _____

Date: _____

Please submit the form to RCUH Benefits via email at rcuh_benefits@rcuh.com or via fax at 808-956-5022 within 30 days of declaration of domestic partnership.

This section to be completed in the presence of a NOTARY PUBLIC

Each of us affirms, under penalty of perjury under the laws of the State of Hawaii, that we are the respective undersigned signatories, the statements in this affidavit are true to the best of our knowledge, and this affidavit and related application instruments are the free act and deed of each of us.

Employee's Signature

Domestic Partner's Signature

Print Employee's Name

Print Domestic Partner's Name

Employee's SS#

Domestic Partner's SS#

Employee/Domestic Partner Address:

Subscribed and sworn to before me
This _____ day of _____, 20____.

Subscribed and sworn to before me
This _____ day of _____, 20____.

Signature of Notary Public

Signature of Notary Public

Notary Public (Print name)

Notary Public (Print name)

My commission expires: _____

My commission expires: _____

Provide Notary Seal below:

Provide Notary Seal below: