

 **Research Corporation of the University of Hawaii (RCUH)**

Affidavit of Dependency for Tax Purposes

Please complete this form if:

1. Your Domestic Partner qualifies as a dependent for Federal and State tax purposes OR
2. Your Civil Union Partner qualifies as a dependent for Federal tax purposes.

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/Civil Union Partner”), being duly sworn, under penalty of perjury say:

1. For the current taxable year of the Employee, over half of the Domestic Partner/Civil Union Partner’s support is received from the Employee.
2. For the current taxable year of the Employee, the Domestic Partner/Civil Union Partner has as his or her principal place of abode the home of the Employee.
3. For the current taxable year of the Employee, the Domestic Partner/Civil Union Partner is a member of the Employee’s household.
4. The Domestic Partner/Civil Union Partner is a citizen of _____.
(Country)

If the answer to Question 4 was “United States”, skip to Question 8. If not, continue on to Question 5:

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.

5. The Domestic Partner/Civil Union Partner is currently a “resident” of _____.
(Country)

6. The Domestic Partner/ Civil Union 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 8. If not, answer the following questions:

7. The Domestic Partner/Civil Union Partner meets the "substantial presence" test as the actual number of days the Domestic Partner/Civil Union 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, 1st preceding year) x 1/3 = _____

_____ (# of days in the USA, 2nd 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.

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

(State)

9. We understand that if the Domestic Partner/Civil Union 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/Civil Union Partner. We therefore agree to notify the RCUH within 10 days if there is any change in the Domestic Partner/Civil Union 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/Civil Union Partner coverage to us, including any taxes, tax related penalties, or interest imposed as a result of our taking the position the Domestic Partner/Civil Union Partner is a "dependent" of the Employee for tax purposes.

10. We agree that each of us is jointly and individually responsible for reimbursement of benefits and expenses, including interest, attorney's fees, and collection costs as a result of any false or misleading statement contained in this affidavit and related applications and submissions to the RCUH.

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/Civil Union Partner's Signature

Print Employee's Name

Print Domestic Partner/Civil Union Partner's Name

Employee's SS#

Domestic Partner/Civil Union Partner's SS#

Employee/Domestic Partner/Civil Union 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 – State of Hawaii (Print name)

Notary Public – State of Hawaii (Print name)

My commission expires: _____

My commission expires: _____

Provide Notary Seal below:

Provide Notary Seal below: