

## WORKSHEET TO DETERMINE DEPENDENT STATUS

(Worksheet modeled after the Internal Revenue Service worksheet in Publication 17)

### IMPORTANT

You can use this worksheet to determine whether your domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code (in general, your domestic partner must receive more than half of his or her support from you).

<b>FUNDS BELONGING TO YOUR DOMESTIC PARTNER</b>	
1. Total funds belonging to your domestic partner, including income received and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year.	\$
2. Amount of income used for support	\$
3. Amount of income used for other purposes	\$
4. Amount in savings and other accounts at the end of the year. (The total of lines 2, 3, and 4 should equal line 1)	\$
<b>EXPENSES FOR ENTIRE HOUSEHOLD (Where You and Your Domestic Partner Lived)</b>	
5. Lodging (complete either a or b)	\$
a. Rent paid	\$
b. If not rented, show fair rental value of home. If your domestic partner owned the home, include this amount on line 19.	\$
6. Food	\$
7. Utilities (heat, light, water, etc., not included on line 5a or 5b)	\$
8. Repairs (not included in 5a or 5b) \$	\$
9. Other (i.e., furniture). Do not include expenses of maintaining home (i.e., mortgage interest, real estate taxes, and insurance).	\$
10. Total household expenses (add lines 5 through 9)	\$
11. Total number of persons who lived in household	
<b>EXPENSES FOR YOUR DOMESTIC PARTNER</b>	
12. Each person's part of the household expenses (line 10 divided by line 11)	\$
13. Clothing	\$
14. Education	\$
15. Medical and Dental	\$
16. Travel and recreation	\$
17. Other (please specify)	\$
18. Total cost of support for the year (Add lines 12 through 17)	\$
<b>DID YOU PROVIDE MORE THAN HALF?</b>	
19. Amount your Domestic Partner provided for his/her own support (Line 2, plus line 5b if your domestic partner owned the home)	\$
20. Amount that others added to your domestic partner's support. Include amounts provided by state, local, and other welfare societies or agencies. Do not include any amounts included on line 1)	\$
21. Amount <b>you</b> provided for your domestic partner's support (line 18 minus lines 19 and 20)	\$
22. 50% of line 18	\$
<b>Is line 21 more than line 22?</b>	
<p><b>Yes.</b> Your domestic partner qualifies as a dependent under Section 152 of the IRC. You are able to deduct your domestic partner's portion of health plan premium contributions on a pre-tax basis.</p> <p><b>No.</b> Your domestic partner does not qualify as a dependent. Your domestic partner's portion of health plan premium contributions must be deducted on an after-tax basis.</p>	