

Declaration of Tax Status

New Enrollment

Status Change Only

IMPORTANT: It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your sponsored dependent and/or his or her children is your tax dependent as defined in Section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. A sponsored dependent or child of a sponsored dependent is eligible for tax-favored health coverage only if **all** of the following requirements are met:

- He or she lives with you (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education
- He or she is a citizen or legal resident of the United States.
- He or she isn't anyone's Section 152 qualifying child dependent.
- He or she receives more than half of his or half of her support from you.

In addition, if you can claim a federal tax exemption for your sponsored dependent and/or his or her children then the sponsored dependent and/or his or her children is eligible for tax-favored health care.

The rules for determining support are complicated and are more involved than just determining who the "primary breadwinner" is. Refer to IRS Publication 17.

TAX STATUS (FEDERAL)

List your sponsored dependent and each of his or her children that you wish to enroll for the UK health plan benefits and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined above.

Name(s)	Tax Dependent?	
Sponsored dependent	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Child	<input type="checkbox"/> Yes	<input type="checkbox"/> No

I understand that if I do not declare my sponsored dependent and/or his or her children to be eligible for tax-favored health coverage, I will be subject to all applicable federal, state, local, and payroll taxes for his/her/their benefits and that I may not use my flexible spending account for their unreimbursed expenses. I agree to notify UK Employee Benefits Office immediately of any change in tax status. I understand that if I had previously certified my sponsored dependent and /or his or her children as eligible for tax-favored health coverage, I may be liable for taxes due to changing their tax status.

Employee Name

Employee ID or Social Security #

Employee Signature

Date