

Declaration of Tax Status of
Domestic Partner as a Dependent

I, _____, swear under the penalties of perjury
Print Participant's Name

that _____ is my domestic partner and is my
Print Domestic Partner's Name

dependent as defined by Internal Revenue Code Section 152.

Domestic Partner Information:

Domestic Partner Legal Name

Domestic Partner Social Security Number

Domestic Partner Date of Birth

I understand that the Montana VEBA HRA Third-party Administrator (TPA) has a legitimate need to know the federal income tax status of my relationship. I understand that a domestic partner is considered an Internal Revenue Code (IRC) § 152 dependent **only if each** of the following requirements is met:

1. The domestic partner and I live together (share our principal abode) for a full previous taxable year, except for temporary absences for reasons such as vacation, military service, or education. In other words, my domestic partner and I must have lived together from January 1 through December 31 of the preceding year.
2. The domestic partner is a U.S. citizen or resident, or a resident of Canada or Mexico.
3. The domestic partner receives more than half of his or her support from me. The rules for determining support are complicated and are more involved than just determining who is the "primary breadwinner." The Internal Revenue Service (IRS) includes in its Publication 17, a worksheet you may use to confirm if you provide more than half of your domestic partner's support.

Please Note:

Even if the above requirements are met, an individual cannot be considered an IRC § 152 dependent if the relationship violates local law.

By signing below, you are stating that:

I understand that this information will be held confidential and will be subject to disclosure only upon my express written authorization or if otherwise required by law. I understand that this declaration of responsibility may have legal implications under federal and/or state law. I understand that a civil action may be brought against me for any losses including reasonable attorney's fees, because of false statement contained in this Declaration of Tax Status of Domestic Partner as a Dependent. I also certify under penalty of perjury, that the foregoing is true and correct.

I agree to notify the TPA at 1-800-VEBA-101 (832-2101) if there is any change in the circumstances attested to in this declaration within 30 days of the change.

Participant's Signature

Montana VEBA HRA Acct No. or Social Security Number

Date