

Declaration of Tax Status for Same Sex Domestic Partnership

Important: Declaring a domestic partner as a dependent may have tax implications for you. 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 same sex domestic partner and/or his or her children is/are your dependent(s) as defined in Section 152 of the Internal Revenue Code.**

Without intending to provide legal tax advice, in general, a person who is a member of your household generally qualifies as your tax dependent under the Internal Revenue Code if:

- You provide more than 50% of his or her financial support,
- The individual lives with you for the entire calendar year,
- The individual is a citizen or resident of the United States, and
- Your relationship is not in violation of any local laws.

The University of Akron will not accept responsibility for any loss or tax liability of the employee or his or her same sex domestic partner or his or her children in the offering of same sex domestic partner benefits.

Tax Status

List your same sex domestic partner and each of his/her children that you wish to enroll for The University of Akron Benefits, and indicate whether you declare them to be your tax dependent as defined above.

Name(s)	Tax Dependent?	
Partner:	yes	no
Child:	yes	no
Child:	yes	no
Child:	yes	no
Child:	yes	no

I understand that if I do not declare my same sex domestic partner and/or his or her children to be my tax dependent, 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 (FSA) for their unreimbursed expenses. I agree to notify The University of Akron immediately of any change in tax dependency status. I understand that if I had previously certified my same sex domestic partner and/or his or her children as tax dependents, I may be liable for taxes due to changing the tax status.

Signature of Employee

Last Four Digits of
Social Security Number

Date