Princeton University
Tax Certification of Same Sex Domestic Partner Dependency

The value of the contributions made by Princeton University toward the cost of coverage for your domestic partner for the Optional Vision and Dental Plans is treated as taxable income to your domestic partner unless your domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code. The same rule applies to the coverage for the dependent children of your domestic partner. If your domestic partner qualifies as your dependent under Section 152 of the Internal Revenue Code, then Princeton University may provide coverage to your domestic partner without tax consequences. This also applies to coverage of your domestic partner's children.

Definition of Dependency

Under the definition in Section 152 of the Internal Revenue Code, your domestic partner is your "dependent" if all three of the following tests are met:

1. You provide over one half of the support of your domestic partner for the year. In calculating support you must compare the amounts you contribute to your domestic partner with the amounts your domestic partner receives from **ALL** other sources including earnings and interest;

2. Your domestic partner is a member of your household for the year; and

3. Your home is the principal place of residence of your domestic partner for the year.

The same three tests apply to the children of your domestic partner.

Certification

Student : _____ SSN _____
(Please Print) Last name First Name M.I.

Domestic Partner : _____
(Please Print) Last name First Name M.I.

Domestic Partner's Children: _____
Last name First Name M.I.

_____
Last name First Name M.I.

_____
Last name First Name M.I.

I certify that I have read the information outlined above and that
_____ my Domestic Partner
_____ the children of my Domestic Partner listed above

satisfy all three tests outlined above. I understand that falsely certifying dependency status could result in the University undertaking disciplinary action against me. I further agree to notify the University immediately of any change in this tax status.

_____ _____
Signature of Student Date

Office of Risk Management:

Signature_____ Date Received_____

Print Name _____ Title _____

Copy of form sent to Student Health Plan Office Date:_____