

# University of Missouri System

COLUMBIA | KANSAS CITY | ROLLA | ST. LOUIS

## Affirmation of Sponsored Adult Dependent Partnership

Employee Last Name	Employee First Name	MI	Employee ID (not SSN)	
Residential Street Address (Not P.O. Box)				
City	State	ZIP	Work Phone	Email Address

### Sponsored Adult Dependent Information

Sponsored Adult Dependent Last Name	Sponsored Adult Dependent First Name	MI	Date of Birth
Date Partnership Began	Is the designated Sponsored Adult Dependent a qualified tax dependent of the employee?*		
	<input type="checkbox"/> Yes <input type="checkbox"/> No		

\*Please note Section III below and the notice titled "Who is a tax dependent for health coverage purposes?" on the reverse side of this form.

- I, the undersigned, declare that:
- a. I have shared the same permanent residence and the common necessities of life for at least 12 months with the designated Sponsored Adult Dependent and at least one of the documents provided below will reflect this requirement;
  - b. I have a single dedicated relationship of a least 12 months duration with the designated Sponsored Adult Dependent;
  - c. I and my designated Sponsored Adult Dependent are at least 18 years of age;
  - d. I am not currently married to another person under either statutory or common law;
  - e. I am not related by blood or degree of closeness which would prohibit marriage in the law of the state in which we reside;
  - f. I and my designated Sponsored Adult Dependent are mentally competent to consent to contract;
  - g. I understand that adult sponsored dependents are subject to the same 31-day "window" periods governing all other employees who are covered by or applying for benefits.
- II. As evidence of our status as Sponsored Adult Dependent partners, I have furnished at least two of the following documents, two of which must be from different categories listed below. For example, a joint lease from Category A and a Federal tax return filed jointly from Category E. At least one of the documents provided must reflect the 12-month shared permanent residence requirement:
- a. Documentation evidencing joint mortgage, lease, or title.
  - b. Documentation evidencing a joint ownership of motor vehicle, joint checking/savings/investment account, or joint credit account.
  - c. Documentation evidencing durable property or healthcare powers of attorney.
  - d. A will, trust indenture and/or non-university life insurance policies designating the other as at least a 50% beneficiary.
  - e. Copy of Federal tax return filed jointly for previous year.
  - f. Copy of utility bill sharing services for 12 or more months.
  - g. Other legally binding document (e.g. registered Domestic Partnership).
- III. I acknowledge that both the University's and the employee's cost of providing Sponsored Adult Dependent benefits is considered taxable income by the IRS and will accordingly be reflected in the employee's pay. These taxes can only be avoided if the employee is eligible to claim the Sponsored Adult Dependent as a tax qualified dependent. I have read the notice titled "Who is a tax dependent for health coverage purposes?" and I understand the requirements for qualifying another person as my federal tax dependent for health coverage purposes. I agree to notify UM System Office of Human Resources in writing as soon as possible if there is any change in the status of the above-named person as my tax dependent for health coverage purposes, including any change that may occur midyear. I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for health coverage during the year. I understand that on the basis of the above statements, the University will decide whether to treat the above person as my tax dependent for all federal income and employment tax purposes, and that if I fail to complete this information or any recertification requested by the University, then the University will assume that the above-named person does not qualify as my federal tax dependent for health coverage purposes. I agree to reimburse the University for any and all taxes, penalties, or other losses (including reasonable attorney's fees) that the University may incur as a result of its reliance on this information if it is untrue or incorrect in any respect, or if I fail to provide the notice required above.

- IV. I agree to notify UM System Office of Human Resources within 31 days if there is any change in our status as Sponsored Adult Dependent partners as certified in this statement, by submitting an Affidavit of Termination of Sponsored Adult Dependent Partnership and a Benefits Enrollment Change form.

I acknowledge that upon the termination of our Sponsored Adult Dependent partnership, any benefits of insurance coverage extended to Sponsored Adult Dependents as outlined in the University of Missouri Collected Rules and Regulations will cease.

I have provided the following documents, of which at least one proves I have shared the same permanent residence and the common necessities of life for at least 12 months with the designated Sponsored Adult Dependent\*:

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**Name of Document 1**

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**Name of Document 2**

\*At least two documents are required and must be provided from different categories. For more information, see Section II on page 1.

I certify that the foregoing information is true and correct.

I acknowledge and agree that this document may be signed by electronic signature, which shall be considered an original signature for all purposes and shall have the same force and effect as an original signature. "Electronic signature" shall include faxed versions of an original signature, electronically scanned and transmitted versions of an original signature, and typed signature in a fillable form or typed signature via Adobe Pro.

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**Signature of Employee**

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**Date**

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### **Who Is a Tax Dependent for Health Coverage Purposes?**

The following conditions must be met in order for *your Sponsored Adult Dependent* to qualify as your tax dependent for health coverage purposes under federal law:

- you and your Sponsored Adult Dependent have the same principal place of abode for the entire calendar year;
- your Sponsored Adult Dependent is a member of your household for the entire calendar year (the relationship must not violate local law);
- during the calendar year you provide more than half of the total support for your Sponsored Adult Dependent;
- your Sponsored Adult Dependent is not your (or anyone else's) "qualifying child" under **Code §152(c)**; and
- your Sponsored Adult Dependent is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico.

Your Sponsored Adult Dependent could be your federal tax dependent for health coverage purposes even if you do not claim an exemption for him or her on your **Form 1040**. If your tax year is a year other than the calendar year, use the other year instead.

To determine whether you provide more than half of the total support for your Sponsored Adult Dependent, you must compare the amount of support you provide with the amount of support your Sponsored Adult Dependent receives from all sources, including Social Security, welfare payments, the support you provide, and the support your Sponsored Adult Dependent provides from his or her own funds. Support includes food, shelter, clothing, medical and dental care, education, and the like. If you believe you might provide more than half of the support for your Sponsored Adult Dependent, you should use the support worksheet in **IRS Publication 501** (Exemptions, Standard Deduction, and Filing Information) before you complete this form.

*If you are participating in the Health Care or Dependent Day Care Flexible Spending Accounts, it is important to remember that only the expenses of your IRS tax qualified dependents are eligible for reimbursement.*

If you have questions or need additional information about tax dependency status, the University recommends that you contact your tax advisor.