



CITY OF SAN ANTONIO

Human Resources Department
P. O. BOX 839966
SAN ANTONIO TEXAS 78283-3966

DOMESTIC PARTNERSHIP Tax Dependent Status Form

I. INSTRUCTIONS

Before you enroll your domestic partner and/or domestic partner's child (ren) for health benefit coverage, be prepared to indicate whether your domestic partner and/or his or her child (ren) are your tax dependent(s) for federal income tax purposes. Use this form to indicate whether or not your domestic partner qualifies as your tax dependent under the Internal Revenue Code. Because the Human Resources Department cannot provide tax advice, seek help from a professional advisor if you have questions.

II. TAX DEPENDENT STATUS

If your domestic partner and/or his/her or child (ren) qualifies as your tax dependent(s) as that term is defined by the Internal Revenue Code, then you may pay for their portion of health benefit premiums with pre-tax dollars. Furthermore, the portion of the premiums paid by the City of San Antonio will not be considered taxable income to you. Finally, you may also be able to utilize your HSA and/or your flexible spending account for their health and/or dependent care expenses.

If your domestic partner and/or your domestic partner's child(ren) do not qualify as your tax dependent(s) for federal income tax purposes, then you must pay for their portion of health benefit premiums with after tax dollars. Furthermore, the portion of the premiums paid by the City of San Antonio for coverage of your domestic partner and/or his or her child (ren) will be included in your gross income and subject to applicable payroll taxes. Finally, you will not be able to utilize your HSA or flexible spending accounts for their health and/or dependent care expense.

If you fail to indicate the federal income tax status of your domestic partner and/or your domestic partner's children, the City of San Antonio will treat your domestic partner and/or domestic partner's children as not qualifying as your tax dependent's for federal income tax purposes.

III. TAX STATUS SELECTON

Please indicate on the reverse side of this form whether or not your domestic partner qualifies as your "dependent" for federal income tax purposes, as that term is defined under the Internal Revenue Code.

You should consult with your own personal tax advisor before you verify that your domestic partner and/or your domestic partner's child (ren) are dependents as defined by the Internal Revenue Code.



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Domestic Partner Tax Dependent Status

Check the box that applies.

Is your domestic partner your “dependent” as that term is defined by the Internal Revenue Code and its regulations and as that term is modified for purposes of coverage under accident or health plans under Internal Revenue Code section 1065(b)?

YES

NO

Children of the Domestic Partner Tax Dependent Status

Is/are the child (ren) of your domestic partner, who you intend to cover, your “dependents” as that term is defined by the Internal Revenue Code?

YES

NO

N/A

IV. SIGNATURE

I understand that the declarations I have made herein have legal and financial implications and that, before signing this document, I should seek advice from my personal tax advisor. I agree to reimburse the City of San Antonio for any and all liability including, but not limited to, taxes, penalties, or losses, that the City of San Antonio may incur due to this reliance on the statements I have made on this form. I agree to notify the City of San Antonio on the prescribed form, within thirty-one (31) days, if there is any change in my domestic partner status which may make my domestic partner no longer eligible or if there is any change in the partner’s dependent status for federal income tax purposes.

Employee/Retiree Signature

Date

Domestic Partner Signature

Date



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AFFIDAVIT of DOMESTIC PARTNERS

AFFIANTS: (COSA Employee) _____
(Print Clearly)
(Domestic Partner) _____
(Print Clearly)

Affiants make the following statements under oath:

- We are domestic partners who meet the requirements for medical and/or dental plans offered by the City of San Antonio;
- We have been living together for at least 6 months;
- Both partners are at least eighteen years of age;
- Both partners are each other's sole domestic partner;
- Neither partner is married to anyone else;
- We are not related by blood or marriage ;
- We are committed to each other and consider each other jointly responsible for each other's common welfare; and
- We are not in the relationship solely for the purpose of obtaining benefits coverage.

We understand that the City may ask us to produce documents or other proof that we meet or continue to meet the above conditions and we agree to promptly provide such documentation or proof.

We agree that if our relationship changes so that we no longer meet the above conditions, the Employee/Retiree will provide written notice of that change to the Employee Benefits Division of the City of San Antonio Human Resources Department within thirty-one (31) days of the date of change.

This Affidavit is submitted to the City of San Antonio specifically to qualify the Domestic Partner for the coverage under the medical and/or dental plans offered by the City of San Antonio with the understanding that the eligibility of Domestic Partner for such benefits depends on the truthfulness of our statements in this Affidavit.

We understand that knowingly providing misinformation in this document will result in disciplinary action against the Employee, and the City may recover from either or both the Employee/Retiree and the Domestic Partner, all costs incurred by the City related to benefit coverage for the Domestic Partner.

