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## DECLARATION OF "DEPENDENCY" FOR TAX PURPOSES

**EXPLANATION FOR FORM:** Federal law provides that the Fund’s provision of health coverage to a Domestic Partner (or a Domestic Partner’s child) is tax-free only if the Domestic Partner (or the Domestic Partner’s child) is a “dependent” of the Plan Participant under Section 152 of the Internal Revenue Code (“IRC”). Stated another way if your Domestic Partner (or your Domestic Partner’s child) is not your “dependent” under Section 152 of the IRC, you must pay taxes on the value of the coverage provided to those individuals and the Fund is required to collect such taxes.

You should complete this form if your Domestic Partner and/or your Domestic Partner’s children are your dependents under section 152 of the IRC and if the Fund is not required, therefore, to collect taxes based on the value of the coverage provided to your Domestic Partner and/or his or her children.

**This explanation is provided for general information only, and is not to be relied on as tax advice. Please consult your tax advisor if you have any questions regarding the dependency status of your Domestic Partner and/or your Domestic Partner’s children.**

**INSTRUCTIONS:** Please complete Part A and sign the Declaration if the statements contained in paragraphs 1-5 are true as to you and your Domestic Partner and you agree to comply with paragraphs 6 and 7.

If you are also claiming your Domestic Partner’s children as your dependents, please complete Part B and sign the Declaration if the statements in paragraphs 1-4 of Part B are true and if you agree to comply with paragraphs 5 and 6.

### **Part A**

I, \_\_\_\_\_ (Participant) declare that:

1. I provide over half of my Domestic Partner's support.
2. My Domestic Partner lives with me all year as a member of my household.<sup>1</sup>
3. My Domestic Partner is a citizen or national of the United States or is a resident of the United States or a country contiguous to the United States.
4. The relationship between me and my Domestic Partner does not violate local law.<sup>2</sup>
5. I agree to notify the Fund Office within 30 days if there is any change in any of the statements contained in paragraphs 1 through 4 of this Declaration (in other words, if there is any change to my Domestic Partner’s status as my dependent).
6. I will indemnify and hold the Plan harmless for any taxes, tax related penalties or interest imposed upon the Plan as a result of not collecting or paying taxes in reliance on this

<sup>1</sup> There is an exception for temporary absences.

<sup>2</sup> Section 152(f)(3) of the Internal Revenue Code provides that an individual is not a member of the taxpayer’s household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law.

Declaration.

**Part B**

With regard to my Domestic Partner's children,

\_\_\_\_\_ (Child)

\_\_\_\_\_ (Child)

\_\_\_\_\_ (Child),

1. I provide over half of the support of my Domestic Partner's children.
2. My Domestic Partner's children live with me all year as members of my household.<sup>3</sup>
3. My Domestic Partner's children are citizens or nationals of the United States or are residents of the United States or a country contiguous to the United States.
4. None of my Domestic Partner's children are the "qualifying child" of any other taxpayer, including my Domestic Partner, under Section 152(c) of the Internal Revenue Code.
5. I agree to notify the Fund Office within 30 days if there is any change in any of the statements contained in paragraphs 1 through 4 of this Declaration (in other words, if there is any change to the status of my Domestic Partner's children as my dependents).
6. I will indemnify and hold the Plan harmless for any taxes, tax related penalties or interest imposed upon the Plan as a result of not collecting or paying taxes in reliance on this Declaration.

**Signature**

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct:

\_\_\_\_\_  
Participant's Signature

\_\_\_\_\_  
Print Participant's Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Participant's SS#

\_\_\_\_\_  
<sup>3</sup> There is an exception for temporary absences.