

AFTRA Health Fund

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New York, NY 10016
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AFFIDAVIT OF "DEPENDENCY" FOR TAX PURPOSES

State of _____)

County of _____)

Explanation: Under Section 152(a) of the Internal Revenue Code, the term "dependent" means, in relevant part, an individual who, for the taxable year of the taxpayer, receives over half of his or her support from the taxpayer, has as his or her principal place of abode the home of the taxpayer and is a member of the taxpayer's household.

We, _____ (the
"Participant")
and _____ (the
"Domestic Partner") being duly sworn, say:

1. For the current taxable year of the Participant, over half the Domestic Partner's support is received from the Participant, and
2. For the current taxable year of the Participant, the Domestic Partner has as his or her principal place of abode the home of the Participant, and
3. For the current taxable year of the Participant, the Domestic Partner is a member of the Participant's household.

Explanation: Under Section 152(b)(3) of the Internal Revenue Code, a "dependent" must be either (1) a citizen or national of the United States or (2) a "resident" of the United States or of a country contiguous to the United States. Under Section 7701(b)(3) of the Internal Revenue Code, an alien is treated as a "resident" of the United States if and only if such individual is (1) lawfully admitted for permanent resident in the United States or (2) meets a "substantial presence" test. The following individuals are not "residents" of the United States for tax purposes and, thus, can never be "dependents" for tax purposes:

- A. a foreign government-related individual temporarily present in the United States on a diplomatic or consular visa, a full-time employee of an international organization or a family member of either such person.
- B. a teacher or trainee temporarily present in the United States on a type "J" or "Q" visa.
- C. a student temporarily present in the United States on a type "F", "M", "J" or "Q" visa.
- D. a professional athlete temporarily in the United States to complete in a charitable sports event.

4. The Domestic Partner is a citizen of _____
(Country)

If the answer above is Unites States, skip to Part 5. If not, answer the following questions:

The Domestic Partner is currently a “resident” of _____
(Country)

The Domestic Partner is currently lawfully present in the United States under the following type of visa: _____
(Type of Visa)

If the type of visa is “permanent resident”, skip to Part 5. If not, answer the following questions:

The actual number of days the Domestic Partner has been lawfully present in the United States during the current year and the two (2) preceding years is:

_____ (Number of days in USA, current year)

_____ (Number of days in USA, first preceding year)

_____ (Number of days in USA, second preceding year)

Explanation: Section 152(b)(5) 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.

5. Our state of permanent residence for purposes of the test required by Section 152(b)(5) of the Internal Revenue Code is: _____
(State)

6. We are aware that if the Domestic Partner ceases to be a “dependent” of the Participant as defined by the Internal Revenue Code, the Plan Participant will incur state and federal tax liabilities in connection with health care coverage for the Domestic Partner through the AFTRA Health Fund. We therefore agree to notify the AFTRA Health Fund in writing within ten (10) days if there is any change in the Domestic Partner’s status as a “dependent” of the Participant. In addition, we shall indemnify and hold the AFTRA Health Fund harmless for any taxes, tax-related penalties or interest imposed upon the Plan Participant and/or the AFTRA Health Fund as a result of providing Domestic Partner coverage to us, including any taxes, tax-related penalties or interest

imposed as a result of our representation to the Fund that the Domestic Partner is a “dependent” of the Participant for tax purposes.

7. We agree that each of us is jointly and individually responsible for reimbursement of benefits and expenses, including attorney’s fees and costs incurred by the AFTRA Health Fund, as the result of any false or misleading statement contained in this affidavit.

Each of us affirms under penalty of perjury of the laws of the state in which we reside that the statements in this affidavit are true to the best of our knowledge.

Participant’s Signature

Domestic Partner’s Signature

Print Name

Print Name

Dated _____

Common Address _____

SUBSCRIBED AND SWORN to before me on _____

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Notary Public