



## Taxability of Same-Sex Domestic Partner Benefits

Internal Revenue Code states that same-sex domestic partner benefits granted to employees may be taxable to the employee at fair market value unless the employee can demonstrate that their partner qualifies as a tax dependent under Internal Revenue Code §152. Please check one of the boxes below to certify dependent status.

Employee Name: \_\_\_\_\_ Banner ID: \_\_\_\_\_

My same-sex domestic partner does not qualify as a tax dependent under IRC §152. I understand that my same-sex domestic partner benefits may be taxable for tax year 2009.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

My same-sex domestic partner does qualify as a tax dependent under IRC §152 (submit one of the following):

1. A copy of your federal tax return from the previous year showing that your same-sex domestic partner has been claimed as a dependent
- or*
2. Sign the Certificate of Proof of Dependency below.

### Certificate of Proof of Dependency

I, \_\_\_\_\_, hereby certify that  
Employee (please print)

\_\_\_\_\_ is my same-sex domestic partner and that:  
Same-Sex Domestic Partner (please print)

My partner was a member of my household for the entire year,

**and**

My partner is a U.S. Citizen or resident, or a resident of Canada or Mexico,

**and**

Neither I, nor my same-sex domestic partner, filed a joint tax return for the prior year, nor will either of us file jointly for the current year,

**and**

I provided more than one-half of the support of my same-sex domestic partner during the year, and my partner's gross income was \$3,500 or less during the previous tax year (as adjusted for inflation each year).

I will notify the Department of Human Resources within 30 days if my same-sex domestic partner no longer qualifies as a dependent.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Return form to:**  
  
**Benefit Services**  
**15 Roudebush Hall**  
**Miami University**  
**Oxford OH 45056**

For Office Use Only:	Health Plan	Dental Plan
Rate for Present Coverage		
Rate for New Coverage		
Taxable Difference		