State of New York
Department of Civil Service
Alfred E. Smith State Office Bldg.
Albany, NY 12239

EMPLOYEE BENEFITS DIVISION

DEPENDENT TAX AFFIDAVIT
FOR ENROLLING DOMESTIC PARTNERS IN THE NEW YORK STATE HEALTH INSURANCE PROGRAM (NYSHIP)

PS-425.3 (5/11)

The following are definitions extracted from the Internal Revenue Code that may be helpful in determining if a domestic partner qualifies as a dependent for federal purposes. **It is recommended that you seek the advice of a tax professional or consult with your tax advisor before you complete this affidavit**.

IRC 152 DEPENDENT DEFINED.

(a) GENERAL DEFINITION. - For the purposes of this subtitle, the term "dependent" means any of the following individuals over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer (or is treated under subsection (c) or (e) as received from the taxpayer):

(9) An individual (other than an individual who at any time during the taxable year was the spouse, determined without regard to section 7703, of the taxpayer) who, for the taxable year of the taxpayer, has as his principal place of abode the home of the taxpayer and is a member of the taxpayer's household.

(b) RULES RELATING TO GENERAL DEFINITION. For purposes of this section.

(5) 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.

My domestic partner , _____

Name of Domestic Partner Social Security Number

☐ DOES fully qualify as my dependent under Internal Revenue Code (IRC) rule 152. Checking this box is my official notification to NYSHIP that **I am not subject to paying tax** on any resulting imputed income. I understand that I will be required to complete a new Form PS-425.3, if my partner's dependent status under IRC rule 152 changes at any time during the tax year.

☐ DOES NOT qualify as my dependent under Internal Revenue Code rule 152. Checking this box is my official notification to NYSHIP that **I am responsible for reporting and paying tax** on any resulting imputed income. I understand that I will be required to complete a new Form PS-425.3, if my partner's dependent status under IRC rule 152 changes at any time during the tax year.

Print Name (Enrollee)
Social Security Number
Address
Enrollee Signature (*sign in presence of Notary*) Date

Sworn to before me _____this day of _____, _____

_____
NOTARY PUBLIC

Personal Privacy Protection Law Notification

The information you provide on this application is requested for the principal purpose of enabling the New York State Department of Civil Service to process your request to enroll a domestic partner in the New York State Health Insurance Program, Dental Program, Vision Program, and/ or Employee Benefit Fund Program. The information will be used in accordance with Section 96 (1) of the Personal Privacy Protection Law, particularly subdivisions (b), (e) and (f). Failure to provide the information requested may prevent the Department from processing this application. This information will be maintained by the Director, Employee Benefits Division, NYS Dept of Civil Service, Alfred E. Smith State Office Building, Albany, NY 12239. For information related only to the Personal Privacy Protection Law, call (518) 457-9375. **For more information concerning the domestic partnership, please call (518) 457-5754 or 1-800-833-4344 between the hours of 9:00 a.m. and 3:00 p.m.**