

CARPENTERS HEALTH AND SECURITY TRUST OF WESTERN WASHINGTON

Domestic Partner Coverage – Affidavit of Dependent Status

I, _____ (print name of employee) am a participant in the Carpenters Health and Security Plan of Western Washington. I have enrolled my domestic partner for coverage under the Trust for the _____ (year) calendar year. I understand that such benefits are considered taxable wages for the year that coverage is provided, unless my domestic partner is classified as a “dependent.”

I hereby make the following declaration: (you must fill in each blank below)

- _____ (name of domestic partner) and I have shared a common residence since January 1st of this year, and we expect to share a common residence for the remainder of the year; **and,**
- _____ (name of domestic partner) was a member of my household on January 1st of this year, and is expected to remain as such through the rest of the year; **and,**
- I will provide at least half of the financial support (food, shelter, clothing, medical and dental care, education, etc.) for _____ (name of domestic partner) during this calendar year.

I will notify the Trust Office within 30 days, if any of the foregoing declarations are no longer true and correct.

Employee's Signature

Date

STATE OF _____

COUNTY OF _____

On this ____ day of _____, 20____, before me, Notary Public, personally appeared.

- _____
 personally known to me
 proved to me on the basis of satisfactory evidence

to be the person whose name is subscribed to the within instrument, and acknowledged that he/she executed it.

Notary Public for _____ (State)

My commission expires:

Carpenters Health and Security Trust of Western Washington

Explanation of Tax Issues Associated with Coverage for Domestic Partner

The value of coverage provided to your domestic partner must generally be reported to the IRS as taxable wages. Such benefits, however, are not taxable wages if your domestic partner qualifies as your “dependent.”

Under the applicable provision of the Internal Revenue Code, domestic partner coverage under this Trust is not taxable if the following conditions are all met:

1. You and your domestic partner have and will share the same principal residence for the entire calendar year;
2. Throughout the calendar year that coverage is provided, your domestic partner is considered a member of your household; and
3. You provide more than one-half of your domestic partner’s support over the course of the current calendar year.

(In this context, support means the costs of food, shelter, clothing, medical and dental care, education, etc.).

To be qualified as a dependent in any year for tax purposes under the Health and Security Plan, your domestic partner must also be qualified as dependent on your IRS Form 1040 for the same tax year. The Trustees reserve the right to request documented proof of dependency at any time.

(Over)