



State of New York  
 Department of Civil Service  
 The State Campus  
 Albany, NY 12239

**EMPLOYEE BENEFITS DIVISION**  
**DEPENDENT TAX AFFIDAVIT**  
 For Enrolling Domestic Partners of Active Employees  
 in the New York State Health Insurance Program

PS-425.3 (9/01L)

The undersigned, being duly sworn, depose and declare as follows:

My domestic partner,

\_\_\_\_\_ *Name Of Domestic Partner and Social Security Number*

fully qualifies as my dependent under Internal Revenue Code rule 152. I understand that if my partner's dependent status under IRC 152 changes at any time during the tax year, I will be responsible for reporting and paying tax on any resulting imputed income.

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 an attorney prior to completing 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.

Print Name (Enrollee)
Social Security No.
Address
Signature ( <i>sign in presence of notary</i> )

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 NYS 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), (c) and (f). Failure to provide the information requested may prevent the Department from processing this application. This information will be maintained by the Director, Division of Employee Benefits, NYS Department, of Civil Service, The State Campus, Albany, NY 12239. For information related only to the Personal Privacy Protection Law, call (518) 457-9375.

For information, related to the Domestic Partnership Program, contact your Agency Health Benefits Administrator. If, after calling your Health Benefits Administrator, you need more information concerning the Domestic Partnership Program, please call (518) 457-5754 or 1-800-833-4344 between the hours of 9:00 a.m. and 3:00 p.m.