

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
**OFFICE OF MANAGEMENT AND BUDGET**

**EMPLOYEE TAX CERTIFICATION - DOMESTIC PARTNER BENEFIT**

Employee Name \_\_\_\_\_

Employee SSN \_\_\_\_\_ Payroll # \_\_\_\_\_

Domestic Partner Name \_\_\_\_\_

Domestic Partner SSN \_\_\_\_\_

After reviewing the dependency requirements stated below, I hereby certify that my domestic partner qualifies as my tax dependent pursuant to section 152 of the Internal Revenue Code and, consequently, the cost incurred by the State of New Jersey to provide health benefits coverage to my dependent partner should be deemed a non-taxable benefit for federal tax purposes.

I fully understand that if conditions change that would cause my domestic partner to no longer qualify as my tax dependent, I must notify Centralized Payroll of that fact in writing immediately. I acknowledge that failure to do so could subject me to criminal prosecution for federal tax fraud.

I am also aware that I will be required to file this *Employee Tax Certification - Domestic Partner Benefit* form prior to the beginning of each tax year in order for Centralized Payroll to continue to treat the domestic partner health benefits as a non-taxable benefit.

**DEPENDENCY REQUIREMENTS**

To claim your domestic partner as a dependent for tax filing purposes, the following five requirements provided under section 152 of the Internal Revenue Code must be met:

1. Your domestic partner must be a member of your household during the entire taxable year, and the relationship between you and the domestic partner must not violate local law.
2. Your domestic partner must receive more than half of his or her support from you. In making this determination, the amount you contribute towards your domestic partner's support must be compared with the amounts received for support of your domestic partner from all other sources, including any amounts supplied by him, or her and including earnings.
3. Your domestic partner must not file a joint tax return with his or her spouse for the tax year in which you are claiming the domestic partner as a dependent.
4. Your domestic partner must have gross income less than the exemption deduction amount of \$3,100.
5. Your domestic partner must be a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico at some time during the calendar year in which you are claiming the domestic partner as a dependent.

Before making this certification, we strongly suggest that you consult with a tax advisor to determine whether you may claim your domestic partner as a dependent for tax purposes.

Signature \_\_\_\_\_ Date \_\_\_\_\_

RETURN THIS SIGNED FORM TO YOUR PAYROLL OFFICER