

City of Los Angeles  
 Employee Benefits Division  
 Declaration of Tax Status Form

New Enrollment  Status Change Only

**Important:** It can be complex to determine whether an individual satisfies the definition of a tax dependent under the Internal Revenue Code. You may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner or same-sex spouse (and/or his or her children) is your tax dependent as defined in section 152 of the Internal Revenue Code or is eligible for tax-favored health coverage. A domestic partner or same-sex spouse, child of a domestic partner or same-sex spouse is eligible for tax-favored health coverage only if **all** the following requirements are met:

- He or she lives with you as a member of your household (shares a principal residence) for the full tax year, except for temporary reasons such as vacation, military service, or education.
- He or she is a citizen, national, or legal resident of the United States or a resident of a contiguous country. (This requirement doesn't apply to children being adopted by a US citizen or national.)
- He or she isn't anyone's section 152 qualifying child dependent.
- He or she receives more than half of his or her support from you.

In addition, if you can claim a federal tax exemption for your domestic partner or same-sex spouse (and/or his or her children) then the domestic partner or same-sex spouse (and/or children) is eligible for tax-favored health coverage.

The rules for determining support are complicated and are more involved than just determining the identity of the "primary breadwinner." Refer to IRS Publication 17 or call the IRS at 1-800-829-1040 Monday through Friday from 7:00 a.m. – 10:00 p.m. your local time.

**Tax Status (Federal)**

List your domestic partner or same-sex spouse and each of his or her children that you wish to enroll for City of Los Angeles Flex benefits and indicate whether you declare them to be eligible for federally tax-favored health coverage as defined above.

Name(s)	Tax Dependent?
Domestic Partner:	<input type="checkbox"/> yes <input type="checkbox"/> no
Same-sex spouse:	<input type="checkbox"/> yes <input type="checkbox"/> no
Child:	<input type="checkbox"/> yes <input type="checkbox"/> no
Child:	<input type="checkbox"/> yes <input type="checkbox"/> no
Child:	<input type="checkbox"/> yes <input type="checkbox"/> no

City of Los Angeles  
 Employee Benefits Division  
 City Hall, Room 867  
 200 North Spring Street  
 Los Angeles, CA 90012  
 (213) 978-1655

### Tax Status (State or Local)

Regardless of whether your covered dependent(s) listed above qualify for federally tax-favored health coverage, the health coverage they receive is **not** subject to state income tax in certain situations. Please check if any of the following applies to you:

- California:** I am subject to income tax in California and my partner and I have registered as domestic partners with the State of California, have entered into a substantially similar same-sex union (other than marriage) in another jurisdiction that is recognized under California law as a registered domestic partnership\*, or have entered into a same-sex marriage in the state of California.

\*The State of California has not issued a list of what other states' legal unions should or must be considered "substantially equivalent" to a California registered domestic partnership. At the state level, rights for domestic partners vary from place to place. Many legal experts consider the following states as having legal unions that would be considered "substantially equivalent" to the California registered domestic partnership because they confer significant spousal-type rights and benefits on domestic partners: California, Connecticut, New Hampshire, New Jersey, Oregon and Vermont, extend full spousal rights and responsibilities to couples in domestic partnerships or civil unions. Other states, such as Hawaii and Maine, provide simple recognition of the relationship – often through a registry – with limited state-law advantages. Hawaii has a reciprocal beneficiary law that extends spousal-type benefit rights to domestic partners and other nontraditional relationships.

- Connecticut:** I am subject to income tax in Connecticut and my partner and I have entered into a Civil Union in the State of Connecticut.
- District of Columbia:** I am subject to income tax in the District and my partner and I have registered as domestic partners with the District.
- New Jersey:** I am subject to income tax in New Jersey and my partner and I have registered as a domestic partner with the State of New Jersey, have entered into a New Jersey civil union, or have registered in a legally recognized same-sex relationship in another jurisdiction.
- Oregon:** I am subject to income tax in Oregon and my partner and I are of the same sex.
- Vermont:** I am subject to income tax in Vermont and my partner and I have entered into a Vermont Civil Union.

- Other:** If you are in a legal union in another state that you believe should be considered “substantially equivalent” to the California registered domestic partnership, please submit a copy of that other state’s law, or a summary of its provisions and a cite to the law, and the City will make a determination of whether or not we consider it to be “substantially equivalent” to a California registered domestic partnership. Submit this information to the Domestic Partnership Coordinator in the Employee Benefits Division at City Hall, Room 867, 200 North Spring Street, Los Angeles, CA 90012 or at City Mail Stop #621.

I understand that if I do not declare my domestic partner or same-sex spouse and/or his or her children to be eligible for tax-favored health coverage, I will be subject to all applicable federal, state, local, and payroll taxes for his/her/their benefits and that I may not use my Healthcare Flexible Spending Account (HCFSA) for their unreimbursed expenses. I agree to notify the City of Los Angeles Employee Benefits Division immediately of any change in tax status. I understand that if I had previously certified my domestic partner or same-sex spouse and/or his or her children as eligible for tax-favored health coverage, I may be liable for taxes due to changing their tax status.

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**Employee Name**

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**Signature**

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**Employee ID # or Social Security #**

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**Date**