



## IBEW LOCAL 595 TRUST FUNDS



### AFFIDAVIT OF “DEPENDENCY” FOR TAX PURPOSES

State of \_\_\_\_\_)

)SS

County of \_\_\_\_\_)

Explanation: Under Section 152(a) of the Internal Revenue Code, the term “dependent means, in relevant part, an individual who, for taxable year of the taxpayer, received over half of his or her support from the taxpayer, has as his or her principal place of abode the home of the taxpayer and is a member of the taxpayer’s household.

We, \_\_\_\_\_ (the “Participant”) and  
\_\_\_\_\_ (the “Domestic Partner”)

being duly sworn, say:

1. For the current taxable year of the Participant, over half the Domestic Partner’s support is received from the Participant, and
2. For the current taxable year of the Participant, the Domestic Partner has his or her principal place of abode the home of the Participant, and
3. For the current taxable year of the Participant, the Domestic Partner is a member of the Participant’s household.

Explanation: Under Section 152(b)(3) of the Internal Revenue Code, a “dependent” must be either (1) a citizen or national of the United States or (2) a “resident” of the United States or a country contiguous to the United States. Under Section 7701(b)(3) of the Internal Revenue Code, an alien is treated as a “resident” of the United States if and only if such individual is (1) lawfully admitted for permanent residence in the United States or (2) meets a “substantial presence” test. The following individuals are not “residents” of the United States for tax purposes and thus, can never be “dependents for tax purposes:

- A. A foreign government related individual temporarily present in the United States on a diplomatic or consular visa, a full time employee of an international organization or a family member of either person.
- B. A teacher or trainee temporarily present in the United States on a type “J” or “Q” visa.
- C. A student temporarily present in the United States on type “F”, “M”, “J” or “Q” visa.
- D. A professional athlete temporarily in the United States to compete in a charitable sports event.

4. The Domestic Partner is a citizen of \_\_\_\_\_  
(Country)

If the answer above was United States, skip to Part 5. If not, answer the following questions:

The Domestic Partner is currently a “resident” of \_\_\_\_\_  
(Country)

The Domestic Partner is currently lawfully present in the United States under the following type of visa:

\_\_\_\_\_  
(Type of Visa)

If the type of visa is “permanent resident”, skip to Part 5. If not, answer the following questions:

The actual number of days the Domestic Partner has been lawfully present in the United States during the current year and the two (2) preceding years is:

\_\_\_\_\_ (Number of days in the USA, current year)

\_\_\_\_\_ (Number of days in the USA, first preceding year)

\_\_\_\_\_ (Number of days in the USA, second preceding year)

Explanation: Section 152(b)(5) of the Internal Revenue Code provides that 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.

5. Our state of permanent resident for purposes of the test required by Section 152(b)(5) of the Internal Revenue Code is: \_\_\_\_\_  
(State)
6. We are aware that if the Domestic Partner ceases to be a “dependent” of the Participant as defined by the Internal Revenue Code, the Plan Participant will incur state and federal tax liabilities in connection with health care coverage for the Domestic Partner through the IBEW Local 595 Health & Welfare Plan. We therefore agree to notify the IBEW Local 595 Health & Welfare Plan in writing within ten (10) days if there is any change in the Domestic Partner’s status as a “dependent” of the Participant. In addition, we shall indemnify and hold the IBEW Local 595 Health & Welfare Plan harmless for any taxes, tax related penalties or interest imposed upon the Plan Participant and/or the IBEW Local 595 Health & Welfare Plan as a result of providing Domestic Partner coverage to us, including any taxes, tax related penalties or interest imposed as a result of our representation to the Fund that the Domestic Partner is a “dependent of the Participant for tax purposes.

7. We agree that each of us is jointly and individually responsible for reimbursement of benefits and expenses, including attorney's fees and costs incurred by the IBEW Local 595 Health & Welfare Plan as the result of any false or misleading statement contained in this affidavit.

Each of us affirms under penalty of perjury of the laws of the State of California that the statements in this affidavit are true to the best of his or her knowledge.

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Participant's Signature

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Domestic Partner's Signature

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Print Name

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Print Name

Dated \_\_\_\_\_

Common Address