FH-0703-0126

State of New Jersey • Department of the Treasury

DIVISION OF PENSIONS & BENEFITS

P.O. Box 295, Trenton, NJ 08625-0295

EMPLOYEE TAX CERTIFICATION FOR CIVIL UNION PARTNER OR DOMESTIC PARTNER BENEFIT TAX YEAR 2026

Employee Name _____

Employee Social Security Number _____ Payroll Number _____

Civil Union/Domestic Partner Name _____

Civil Union/Domestic Partner Social Security Number_____

DEPENDENCY REQUIREMENTS

To be eligible for the exemption, the following requirements provided under section 152 of the Internal Revenue Code must be met:

1. Your civil union partner or domestic partner must be a member of your household during the entire taxable year, and the relationship between you and your partner must not violate local law.
2. Your civil union partner or domestic partner must receive more than half of his or her support from you. In making this determination, the amount you contribute towards your civil union partner's or domestic partner's support must be compared with the amounts received for support of your partner from all other sources, including any amounts supplied by him or her, and including earnings.
3. Your civil union partner or domestic partner must not file a joint tax return for the tax year in which you are claiming the partner as a dependent.
4. Your civil union partner or 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 partner as a dependent.

After reviewing the dependency requirements above, I hereby certify that my civil union partner or domestic partner qualifies as my tax dependent pursuant to section 152 of the Internal Revenue Code (as modified by Code 105(b) and by IRS Notice 2004-79) for health coverage purposes only, 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 understand that if conditions change that would cause my civil union partner or 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 for Civil Union Partner or Domestic Partner Benefit* form prior to the beginning of each tax year in order for Centralized Payroll to continue to treat the civil union partner or domestic partner health benefits as a non-taxable benefit.

Note: Before submitting this certification, we strongly suggest that you consult with a tax advisor.

_____ _____/_____/_____

Member's Signature *Date*

Return this signed form to your payroll officer