



**Department of
Civil Service**

EMPLOYEE BENEFITS DIVISION

Dependent Tax Affidavit for Enrollment in the New York State Health Insurance Program (NYSHIP)

PS-425.3 (3/17)

Only use this form to change the tax status of your Domestic Partner who is currently enrolled in NYSHIP. If you are applying to newly add your Domestic Partner, do not use this form. Use Form PS-425 to designate your Domestic Partner's tax status.

The citation below from the Internal Revenue Code (IRC) may be helpful in determining if your Domestic Partner is a federally qualified dependent for tax purposes. **It is recommended that you seek the advice of a tax professional before you complete this affidavit.**

According to IRC Section 152 (d)(1)(c), the Domestic Partner of a NYSHIP enrollee may be considered a federally qualified dependent if the NYSHIP enrollee "provides over one-half of the individual's support for the calendar year." A Domestic Partner must also reside in the same household as the enrollee in order to be considered a federally qualified dependent.

Name of Dependent

Social Security Number

- ☐ DOES fully qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to NYSHIP that **I am not subject to federal tax withholding** for any imputed income resulting from benefits extended to my Domestic Partner. I understand that I will be required to complete Form PS-425.3, Dependent Tax Affidavit, if my Domestic Partner's status under IRC section 152 changes at any time.
- ☐ DOES NOT qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to NYSHIP that **I am responsible for reporting and paying federal tax** on any imputed income resulting from benefits extended to my Domestic Partner. I understand that if I am enrolled in the Pre-Tax Contribution Program, that the dependent portion of the cost of my NYSHIP family coverage will be taken on a post-tax basis because my dependent is not federally qualified. I understand that I will be required to complete Form PS-425.3, Dependent Tax Affidavit, if my dependent's status under IRC section 152 changes at any time.

I, the enrollee, understand that any false or misleading statements made will subject me to financial responsibility for any benefits paid on behalf of my partner and/or my partner's children. I understand that false statements may result in disciplinary action by my employer and/or result in criminal and/or civil penalties and in other legal actions such as the prosecution of insurance fraud.

Print Name (Enrollee)	Social Security Number
Address	
Enrollee Signature	Date

(sign in presence of Notary)

Subscribed and sworn to before me on this _____ day of _____, _____.

NOTARY PUBLIC

Personal Privacy Protection Law Notification

The information you provide on this application is requested for the principal purpose of administering the New York State Health Insurance Program, Dental Program, Vision Program, and/or Employee Benefit Fund Program. This information will be used in accordance with Section 96 (1) of the Personal Privacy Protection Law. Failure to provide the information requested may prevent the Department from processing this application. This information will be maintained by the Employee Benefits Division, NYS Dept. of Civil Service, Albany, NY 12239. For information related to the Personal Privacy Protection Law, call (518) 457-9375. **For 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 4:00 p.m.**