

LITTLETON PUBLIC SCHOOLS

EMPLOYEE AFFIDAVIT OF STATUS OF SPOUSE AND DEPENDENTS FOR FEDERAL TAX PURPOSES

Part I – Employee Information (please type or print)

First Name, Middle Initial, Last Name: _____ ID Number: _____

Part II – My Spouse and Dependents for Federal Tax Purposes Enrolled in LPS Health, Dental or Vision Insurance (please type or print)

| First Name | Middle Initial | Last Name | Relationship to Employee | Date of Birth | Current Age | Social Security Number |
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Part III – Affidavit of Status of My Spouse and Dependents for Federal Tax Purposes

I hereby swear that:

1. I have read the Attachment to the Employee Affidavit of Status of Spouse and Dependents for Federal Tax Purposes and the Benefit Eligibility document and understand the requirements for qualifying an individual as my spouse or dependent for federal tax purposes. The individual(s) listed above meet(s) the applicable definitions of a spouse or dependent for federal tax purposes at this time.
2. I agree to notify Littleton Public Schools in writing as soon as there is any change in the federal tax status of any individual listed above.
3. If it is determined that an individual listed in this Affidavit is not my dependent for federal tax purposes, I understand that my contributions for such individual's insurance coverage will be on an after-tax basis, and that I will have additional income for federal income, state income, Medicare and FUTA tax purposes equal to the portion of the premium that Littleton Public Schools pays for the health, dental, or vision insurance for the individual who does not qualify as my spouse or dependent for tax purposes.

Signature of Employee: _____ Date: _____

STATE OF COLORADO)
) ss.
COUNTY OF _____)

Subscribed and sworn to before me this _____ day of _____ 20 _____ .

Notary Public

My Commission Expires:

(NOTARY SEAL)

**ATTACHMENT TO EMPLOYEE AFFIDAVIT OF STATUS OF SPOUSE
AND DEPENDENTS FOR FEDERAL TAX PURPOSES**

The following describes the criteria used to determine if an individual is an LPS employee's spouse or dependent for federal tax purposes under Section 152 of the Internal Revenue Code and is eligible for LPS group health insurance on a pre-tax basis.

The definition of dependent for federal tax purposes is different than the definition of dependent used to determine eligibility for the District's benefit plans. An individual may be eligible to participate in the District's benefit plans as a dependent but not meet the definition of dependent for federal tax purposes.

An individual must meet one of the following tests to be eligible for pre-tax premiums. Do not include anyone who does not meet one of the following tests on your Employee Affidavit of Status of Spouse and Dependents for Federal Tax Purposes.

1. Your legal spouse, unless you are legally separated, including:
 - a. a person of the opposite sex who is your husband or wife (including a common law husband or wife); and,
 - b. a person of the same sex who is your husband or wife if you were married in a jurisdiction that permits same-sex marriage (including if you entered into a common law marriage in a jurisdiction that recognizes both common law and same-sex marriages).
2. Your child who is under age 27 as of the end of the taxable year.
3. Any other individual (such as your disabled child, your grandchild, your civil union partner, or a child of your civil union partner) who you are eligible to enroll in a District group health plan, **but only if** such person is your dependent as described in Section 152 of the Internal Revenue Code (without regard to subsections (b)(1), (b)(2), or (d)(1)(B) thereof). For more information on whether a person is a dependent eligible for pre-tax premiums, please consult your tax advisor. IRS Publication 17, Your Federal Income Tax, may also be helpful in determining who are your eligible dependents for this purpose.

To qualify as your dependent for federal income tax purposes, any individual (other than your spouse) must be a U.S. citizen, a U.S. national, or a resident of the United States, Canada or Mexico. This rule does not apply to an adopted child who has the same principal place of abode as you for the calendar year and is a member of your household so long as you are a U.S. citizen or national.

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| <p>NOTE: THIS ATTACHMENT IS NOT INTENDED TO PROVIDE INDIVIDUALIZED TAX OR LEGAL ADVICE. PLEASE CONSULT YOUR OWN TAX CONSULTANT OR ATTORNEY IF YOU HAVE QUESTIONS REGARDING THE EMPLOYEE AFFIDAVIT OF STATUS OF SPOUSE AND DEPENDENTS FOR FEDERAL TAX PURPOSES, THIS ATTACHMENT OR THEIR APPLICATION TO YOU.</p> |
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