

# Middlebury College

## Declaration of Tax Dependency – Definition of Tax Dependent

For purposes of the health benefits provided to a Domestic Partner, Registered Domestic Partner, or Civil Union Partner and the Child of said partner, “dependent” generally means:

1. An eligible Employee’s eligible child (including an eligible stepchild and adopted child), if the eligible Employee provides over half of such child’s support.<sup>1</sup>
2. An eligible Employee’s Domestic Partner, Registered Domestic Partner, or Civil Union Partner or such partner’s Child, if the eligible employee satisfies all of the following tests:
  - a. The eligible Employee must provide over half of the partner’s or child’s support during the eligible Employee’s taxable year (normally the calendar year);
  - b. The Domestic Partner, Registered Domestic Partner, or Civil Union Partner or the Child must live in the eligible Employee’s residence during the entire taxable year with the exception of temporary absences due to illness, education, business, vacation, military service or custody agreement under which the Domestic Partner, Registered Domestic Partner, or Civil Union Partner or Child is absent less than six months of the year;
  - c. The eligible Employee must maintain and live in his or her own residence for the entire taxable year the exception of temporary absences due to illness, educations, business, vacation, or military service; and
  - d. The eligible Employee’s relationship with the Domestic Partner, or Civil Union Partner must not violate any law.

For more information, please consult IRS Publication 17 Your Federal Income Tax for Individual.

<http://www.irs.gov/pub/irs-pdf/p17.pdf>.

<sup>1</sup> *If you have a multiple support declaration (Internal Revenue Service Form 2120) stating that all others who support the individual have authorized you to claim the individual as your dependent for the year, you will be considered to have provided half of the individual’s support.*