

**Mastery Charter Schools Affidavit of Domestic Partnership and
Declaration of Tax Status for Domestic Partner/Child of Domestic Partner**

Please read this document carefully as it has legal and tax consequences. Some states and/or municipalities may view this document as a means of establishing property or status rights. You should consult with legal counsel and a tax advisor before executing.

Complete the application sections below to enroll a qualified Domestic Partner and/or children of a Domestic Partner in the Mastery Charter Schools benefit plan options in which you are enrolled.

I. Domestic Partner:

I, _____, submit this Affidavit of Domestic Partnership to establish _____ as my Domestic Partner (as defined below*) for the purpose of obtaining medical, dental, and vision insurance coverage for my Domestic Partner (and children). [NOTE: Your Domestic Partner and his or her child(ren) may also be eligible for coverage as a dependent under the flexible spending accounts if they are your tax dependents under federal law.].

To be eligible for coverage, you and your Domestic Partner* must:

- Both be eighteen (18) years of age or older, in an intimate and committed relationship of mutual caring with each other.
- Not be related by blood in a manner that would legally prohibit marriage.
- Not be married to someone else or in another Domestic Partnership with someone else that has not been terminated, dissolved, or adjudged a nullity.
- Both be capable of consenting to the Domestic Partnership.
- Not have had another Domestic Partner within the last twelve (12) months.
- Both share a common residence (and have been living together on a continuous basis for the past twelve (12) months) and intend to continue living together indefinitely.
- Register as Domestic Partners, when registration is available where you reside; or submit a *Mastery Charter Schools Affidavit of Domestic Partnership*.
- Agree to file a termination statement in the event of termination of the Domestic Partnership.

**To the extent that applicable state or local law defines Domestic Partnership more broadly for benefit plan purposes, such state or local law will control.*

Date Domestic Partnership established: _____

My Domestic Partner and I have registered our Domestic Partnership with a state or municipality. (Please provide either a copy of your registration with this completed and signed Affidavit as certification of registration.)

My Domestic Partner and I are not registered because it is not available in our area.

II. Domestic Partner's Children:

Children of a Domestic Partner who meet the eligibility requirements listed below may also be enrolled in the Mastery Charter Schools benefit plan options in which you are enrolled.

Note: Children you have adopted, for whom you have legal responsibility resulting from a court decree, or for whom you have a legal guardianship and who meet the definition of an eligible dependent child (as described in the Mastery Charter Schools Summary Plan Description or booklet) may be enrolled as your child and should not be enrolled using this form.

I, _____, declare that my Domestic Partner's child(ren) that I am enrolling in the Plan is/are:

- Under the age of 26; [Note: dependent children are eligible for coverage until the end of the calendar year in which the child reaches age 26]; or

III. Financially Interdependent.

We are financially interdependent and can, if requested, provide evidence thereof. We have each agreed in writing to assume financial responsibility for the welfare of the other.

IV. Tax Consequences and Declaration of Tax Status.

If you enroll anyone who is not your spouse or dependent under federal law, the value of that person's coverage is taxable to you and thereby treated as income (tax consequences may vary for state income tax purposes based on local state law). Same-sex Domestic Partners (and opposite-sex Domestic Partners to the extent they are not married under applicable state law) are not considered spouses under the Internal Revenue Code. Accordingly, they may not receive tax-free benefits from employer benefit plans. Any benefits received by a same-sex Domestic Partner and/or children of a Domestic Partner must be taxed unless they are your dependents for federal income tax purposes.

If your Domestic Partner and her/his eligible dependent children qualify as your dependents for federal income tax purposes, the cost for their medical, dental and vision benefit coverage is not considered taxable income to you. Generally, you may be able to claim your Domestic Partner and/or her/his children as dependents for federal income tax purposes (on your tax return) for any calendar year in which they are:

- Citizens, nationals or residents of the United States;
- Living with you during the entire year, and a member of your household;
- In a relationship with you that does not violate local laws; and
- Receiving over half their financial support for the year from you. To determine if your Domestic Partner and her/his children are your dependents for federal income tax purposes, you may wish to consult with a tax advisor.

The above is only a summary of the applicable tax rules. Mastery Charter Schools recommends that you consult with a tax advisor regarding your individual circumstances. You may also want to refer to IRS Publication 17 for more information on tax dependent status.

If you would like to declare your Domestic Partner and/or your Domestic Partner's child(ren) as your tax dependent(s) under federal law, please complete the Declaration of Tax Status below and mark the appropriate box(es) in *Section IV: Enrollment*. You can still enroll your Domestic Partner and his or her child(ren) in the Mastery Charter Schools Health and Welfare Plan without making a Declaration of Tax Status.

I, _____, declare that I can claim each individual that I have marked as a tax dependent in the chart *Section IV: Enrollment* as my tax dependent for federal income tax purposes on my income tax return. I understand that:

- This Declaration of Tax Status may have legal implications under federal and/or state law.
- A civil action may be brought against me for any losses, including reasonable attorney's fees, because of a false statement contained in this Declaration of Tax Status.
- I certify the information I have provided about my Domestic Partner and/or his/her child(ren) and their tax status is correct, and I understand that providing false, incomplete, or misleading information may result in termination of benefits or my employment with Mastery Charter Schools.

IV. Enrollment: (please print)

<p>Coverage Elections: In the chart below, please provide the requested domestic dependent information and indicate which coverage (medical, dental and/or vision) you want to select for each domestic dependent.</p> <p>Declaration of Tax Dependent Status: Please check the appropriate box for those individuals you wish to declare as federal tax dependents.</p>	<p>Declare as Tax Dependent? (Yes/No)</p>	<p>Date of Birth (mm/dd/yyyy)</p>	<p>Medical*</p>	<p>Dental*</p>	<p>Vision*</p>
<p>Domestic Partner (First Last):</p>					
<p>SSN:</p>					
<p>Domestic Partner's Child (First last):</p>					
<p>SSN:</p>					
<p>Domestic Partner's Child (First last):</p>					
<p>SSN:</p>					
<p>Domestic Partner's Child (First last):</p>					
<p>SSN:</p>					

*If you select coverage for your domestic dependent, they must be enrolled in the same plan options you choose for yourself.

V. Notarized Certification:

By signing this Affidavit under penalties of perjury, I understand and accept the following terms and affirm that the statements and declarations attested to in this Affidavit are true:

1. In the event that my Domestic Partnership no longer meets the criteria cited in this Affidavit, I will file Termination of Domestic Partnership form within 31 days of the termination (this form can be obtained from the HR Department).
2. I understand that I may be required to provide additional proof of the Domestic Partnership if such additional proof is required by insurance carriers for coverage under an insured benefit.
3. I understand that under federal law, my Domestic Partner and his/her child(ren) may not qualify for favorable tax treatment, and that benefits that I elect for my Domestic Partner and/or his/her child(ren), as well as any contributions that I make for such benefits, may be on an after-tax basis. I understand that I may make a Declaration of Tax Status for my Domestic Partner and his/her dependent child(ren) if the individuals qualify as tax free dependents.
4. I agree to notify the HR Department within thirty (30) days if there is any change in the circumstances attested to in my Declaration of Tax Status.
5. I understand that I cannot file another *Mastery Charter Schools Affidavit of Domestic Partnership* for a new Domestic Partner until at least twelve (12) months have elapsed following the filing of the Termination of Domestic Partnership form.
6. I understand that I will be responsible to reimburse the Mastery Charter Schools Health and Welfare Plan for any expenses (*e.g.*, claims or fees) that were incurred as a result of any false or misleading information that I have provided.

Date: _____

Signature

Print Name

Address

City, State, Zip Code

Sworn before me this _____ day of _____, 20____

Notary