



# EMERSON COLLEGE

## Affidavit of Tax Dependent Status for 2010

Based on the information you provide in completing this form, Human Resources will make a determination, according to the rules set forth by the Massachusetts Division of Insurance, as to whether your dependent (**age 19 or over**) may enroll or continue to be enrolled in the Emerson College group medical and dental plans and whether the cost of that dependent's medical and dental coverage will be included in your gross income for federal income tax purposes.

### A. Federal Tax Dependent Status

Please identify each child (**age 19 or older**) for whom you are requesting medical and/or dental coverage, their date of birth, and whether you will claim them as a tax dependent on your 2010 federal income tax return.

\_\_\_\_\_  
Name                      DOB                       YES       NO  
Federal Tax Dependent for 2009

\_\_\_\_\_  
Name                      DOB                       YES       NO  
Federal Tax Dependent for 2009

**If you checked NO for any child, please complete Section B**, otherwise skip Section B. This form must be signed, dated and returned along with the Benefits Enrollment Form to Human Resources.

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### B. Non-Tax Dependent Status

Please complete this Section B for each child identified above whom you cannot claim as your tax dependent for federal income tax purposes for 2010

Under Massachusetts law, dependent coverage for qualified dependents will end on the earlier of the following:

1. The day before the dependent's 26<sup>th</sup> birthday, OR
2. Two years after the dependent loses federal tax dependent status

Please complete this section, sign, date and return this form along with the Benefits Enrollment Form to Human Resources.

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**Name**                      **DOB**                      **Last Tax Year/Dependent**

Reason child cannot be claimed as a tax dependent for 2010 (select all that apply):

- Child will not reside with the employee for more than 1/2 of the year
- Child will not be a full-time student
- Child will earn more than the federal income tax exemption amount (\$3,500 for 2010)
- Employee will not provide more than 1/2 of child's support for the calendar year
- Other \_\_\_\_\_

Do you currently provide more than 1/2 of the child's support?     Yes       No

