



State of New York  
 Department of Civil Service  
 Alfred E. Smith State Office Bldg.  
 Albany, NY 12239

**EMPLOYEE BENEFITS DIVISION**  
 DEPENDENT TAX AFFIDAVIT  
 FOR ENROLLMENT IN THE NEW YORK STATE HEALTH INSURANCE  
 PROGRAM (NYSHIP)  
 PS- 425.3 (8/11)

The following definitions extracted from the Internal Revenue Code (IRC) may be helpful in determining if your dependent qualifies as a dependent for federal purposes. **It is recommended that you seek the advice of a tax professional or consult with your tax advisor before you complete this affidavit.**

**IRC SECTION 152 DEPENDENT DEFINED.**

Under IRC Section 152 a dependent can be a qualifying relative[S152(a) (2)]

A qualifying relative can be an individual with respect to whom the taxpayer provides over one-half of the individuals support for the calendar year in which such taxable year begins[S152 (d) (1) (c)] and,

Is an individual (other than an individual who at any time during the taxable year was the spouse, determined without regard to section 7703, of the taxpayer) who, for the taxable year of the taxpayer, has the same principal place of abode as the taxpayer and is a member of the taxpayers household. [S152 (d) (2) (h)]

An individual shall not be treated as a member of the taxpayer's household if at any time during the taxable year of the taxpayer the relationship between such individual and the taxpayer is in violation of local law. [S 152 (f) (3)]

\_\_\_\_\_  
 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 dependent. I understand that I will be required to complete a new Dependent Tax Affidavit if my dependent'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 dependent. I understand that I will be required to complete a new Dependent Tax Affidavit if my dependent's status under IRC section 152 changes at any time.

Print Name (Enrollee)	
Social Security Number	
Address	
Enrollee Signature	Date
<i>(sign in presence of Notary)</i>	

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 enabling the New York State Department of Civil Service to enroll a dependent in the New York State Health Insurance Program, Dental Program, Vision Program, and/ or Employee Benefit Fund Program. The information will be used in accordance with Section 96 (1) of the Personal Privacy Protection Law, particularly subdivisions (b), (e) and (f). Failure to provide the information requested may delay the Department in processing this application. This information will be maintained by the Director, Employee Benefits Division, NYS Dept of Civil Service, Alfred E. Smith State Office Building, Albany, NY 12239. For information related only to the Personal Privacy Protection Law, call (518) 457-9375. **For information related to the Health Insurance Program, call (518) 457-5754 or 1-800-833-4344 between the hours of 9:00 a.m. and 3:00 p.m.**