

**Do not return this worksheet; keep it for your own records.**

# Worksheet for Determining Dependent Status

### Important

*You can use this worksheet to determine whether your same-sex domestic partner and/or his or her child(ren) also qualify as dependents under Internal Revenue Code (IRC) Section 152 (in general, he or she must receive more than half of his or her support from you).*

This worksheet is modeled on the worksheet in IRS Publication 17 and requests historical information. However, it is necessary that you determine whether your domestic partner will qualify as a dependent for the calendar year the dependent is enrolling (the "enrollment year"). Complete this worksheet using the income and expenses you anticipate during the enrollment year.

### Income

- 1. Did the domestic partner you supported receive any income such as wages, interest dividends, pensions, rents, social security, or welfare?  
 Yes (Answer questions 2, 3, 4, and 5.)  
 No (Skip to question 6.)
  
- 2. Total annual income received \$ \_\_\_\_\_
  
- 3. Amount of income used for your domestic partner's support \$ \_\_\_\_\_
  
- 4. Amount of income used for purposes other than support \$ \_\_\_\_\_
  
- 5. Amount of income either saved or not used for lines 3 or 4 \$ \_\_\_\_\_

**The total of lines 3, 4, and 5 should equal line 2.**

### Yearly household expenses where you and your domestic partner lived

- 6. Lodging (*Complete either a or b*):
  - a. Rent paid \$ \_\_\_\_\_
  - b. If not rented, show fair rental value of your home \$ \_\_\_\_\_  
If your domestic partner owned the home, include this amount on line 20.
  
- 7. Food \$ \_\_\_\_\_
  
- 8. Utilities (heat, light, water, etc. not included in line 6a or 6b) \$ \_\_\_\_\_
  
- 9. Repairs that were not included in line 6a or 6b \$ \_\_\_\_\_
  
- 10. Other (i.e., furniture). Do not include expenses of maintaining home (i.e., mortgage interest, real estate taxes, and insurance). \$ \_\_\_\_\_
  
- 11. Add lines 6a or 6b through 10 \$ \_\_\_\_\_
  
- 12. Total number of persons who lived in household \_\_\_\_\_

