



TAX CERTIFICATION OF DEPENDENT STATUS FOR DEPENDENT CHILD AGE 19 UP TO AGE 25

If you are insuring children over the age of 18, this form **MUST be completed and returned to Human Resources for **EACH** child over the age of 18.**

Per the MN Age 25 Mandate, I have enrolled my child ages 19 to 25 listed below as a dependent:

Dependent Last Name	Dependent First Name	Dependent Date of Birth
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<input type="checkbox"/> I hereby certify that my dependent child meets the criteria for either a qualifying child or qualifying relative as state below and, therefore, <u>QUALIFIES</u> as my tax dependent. I understand that I will have no income tax consequences.	
<p>1. A Qualifying Child is one who:</p> <ul style="list-style-type: none"> • is unmarried • resides with the taxpayer 50% of the year • is either under age 19, or a full-time student ages 19 through 23 • and has not provided greater than 50% of the child’s own support for the calendar year in which the taxpayer’s taxable year begins 	<p>2. A Qualifying Relative for health plan purposes is one who:</p> <ul style="list-style-type: none"> • is unmarried • bears a special relationship to the taxpayer (blood relative or an individual who resides in the taxpayer’s household) • receives greater than 50% of their support from the taxpayer • and is not a qualifying dependent for any other taxpayer for the year in question
<p>A child is no longer defined as a qualifying child during the entire year in which the child turns age 24.</p>	

<input type="checkbox"/> I hereby certify that my dependent child <u>DOES NOT QUALIFY</u> as my tax dependent. I understand that I may still carry my child on my insurance per the MN Age 25 Mandate; but that I will be taxed for income purposes on the value of a single premium for each non-qualifying child.

I am providing this information to Bloomington Public Schools for tax reporting purposes only. I understand that Bloomington Public Schools will rely upon this information in calculating the taxability of coverage provided to my dependent child ages 19 to 25.

Signature of Employee	Print Name	Date
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Office of Human Resources

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