

Re: 2017 Domestic Partner Imputed Income—**Action May Be Required**

Dear Intuit Healthplan (s) Participant:

You are receiving this letter because you have been identified as someone who has a domestic partner covered under your healthplan(s) provided by Intuit.

When you enroll your domestic partner in benefits, the cost of these benefits has been taxed for Federal and/or State income tax purposes, depending on your state of residence and consistent with the tax code, IRS Code Section 152(d) (1)-(2). The value of these benefits is included as imputed income on your paychecks and will be reported in your annual W-2 tax form.

There is an exception to this code which excludes the benefits from taxable income provided the domestic partner qualifies as a dependent. The requirements to qualify under this provision (which differs from other tests of dependent status) are as stated below.

In order for your domestic partner to qualify as your dependent for purposes of tax-free employer-provided health coverage, all three of the following tests must be satisfied:

1. Your income, including wages and interest, is 51% or more of your household income. In calculating income you must compare the amounts you contribute to your domestic partner amounts from ALL sources including earnings and interest;
2. Your domestic partner is a member of your household for the year; and your home is the principal place of residence of your domestic partner for the year.
3. This person is not your qualifying dependent child (or of any other taxpayer)

Next Steps

If you are able to answer “yes” to ALL 3 of the above questions, then your domestic partner qualifies as an IRS tax dependent under the Code:

- Please complete the enclosed Intuit Domestic Partner Benefit Program Certification of Legal Tax Dependents affidavit.
- Return the affidavit to the Your Benefits Resources Customer Service Center at the address below, and keep a copy for your records.

If you have any questions, please call a Customer Service Representative at 1-866-468-8236.

Note: For further tax information and questions, you may want to consult with a professional tax advisor.

You can either mail or fax this affidavit to:

Your Benefits Resources Customer Service Center
PO Box 785020
Orlando, FL 32878-5020

Fax number: 1-866-397-5379

Intuit
Domestic Partner Benefit Program
Certification of Legal Tax Dependents

For the Calendar Year Ending December 31, 2017

Certification:

I, _____ certify that the following individual is my legal IRS tax dependent* as defined by Internal Revenue Code Section 152 and will be my IRS tax dependent for the 2017 calendar year:

Additionally, I agree to notify Intuit by contacting a Customer Service Representative at 1-866-468-8236 immediately if they are no longer my IRS tax dependents.

Other Acknowledgements:

1. I am currently covering the above-named individual on my Intuit medical/dental/vision benefits for the calendar year 2017.
2. I have designated the above-named individual as my domestic partner.
3. I understand that tax status is separate from eligibility for medical/dental/vision benefits. A designation as an IRS tax dependent will result in Intuit **not** reporting imputed income for the value of such benefits to the IRS for me. As a result, I understand that I should contact my tax advisor before signing this form.
4. I certify that the information I have provided in this form is true and correct. Any statements on this form which are known to be false may be cause for disciplinary action, including loss of benefits and/or termination of employment.
5. I agree to indemnify Intuit for any loss suffered due to any false statement contained in this Certification, including federal, state, and local income taxes, employment taxes, and any penalties or interest paid related to such taxes.

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Certification of Legal Tax Dependents

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IRS Tax Dependent*

An IRS tax dependent is a U.S. citizen or resident who is a "qualifying relative."

A "qualifying relative" generally is a person who:

- Is not your qualifying child or any other taxpayer's qualifying child during the calendar year;
- Receives over one-half of his or her support from you for the calendar year; or
- Is "related to you" or "lives with you for the entire calendar year as a member of your household."

Signature of Intuit Company Employee

Date/Daytime Phone Number

Name of Intuit Company Employee (Printed)

Notary