



ALBUQUERQUE PUBLIC SCHOOLS

AFFIDAVIT OF DOMESTIC PARTNERSHIP

I. Declaration

We, _____ and _____
(Print Employee's Name) (Print Partner's Name)

certify and declare that we are domestic partners in accordance with the following criteria and are eligible for Medical, Dental, Vision, Supplemental Life and Voluntary AD&D insurance benefits, Bereavement Leave, Family and Medical Leave, and COBRA benefits as defined in the applicable plans.

II. Domestic Partner Criteria

1. Neither of us is currently married or legally separated.
2. We share the same primary residence and have been in a mutually exclusive relationship for the last twelve (12) months, intending to do so indefinitely.
3. We meet the age requirements for marriage in the State of New Mexico and are mentally competent to consent to contract.
4. We are not related by blood to the degree of closeness that marriage would be prohibited in a legal marriage in the State of New Mexico.
5. We are jointly responsible for the common welfare of each other and share financial obligations. Proof of three (3) of the following must be submitted to the Employee Benefits Department:
 - a. A joint mortgage or lease
 - b. Joint ownership of a motor vehicle, joint bank account, or joint credit account
 - c. Domestic partner named as beneficiary of life insurance
 - d. Domestic partner named as beneficiary of retirement benefits
 - e. Domestic partner named as primary beneficiary in the employee's will
 - f. Domestic partner assigned durable property or health care power of attorney
 - g. Household expenses are shared by both partners

III. Change in Domestic Partnership

1. We agree to notify the Albuquerque Public Schools Benefits Department in **writing** within thirty (30) days of any change in our status as domestic partners as attested in this affidavit which would make the domestic partner and/or his/her dependent children ineligible for benefits (for example, if we no longer share the same principal residence), or if we wish to terminate domestic partner benefits. Coverage will be terminated as of the end of the month of the date of change in our status as domestic partners and/or dependents.

IV. Certification of Domestic Partner as a Tax Dependent

Under federal tax law, if a domestic partner does not qualify as a tax dependent as defined below, then the fair market value of the premiums will be included in the employee's gross income, subject to federal and state income tax withholding and employment taxes, and will be reported on Form W-2.

A same-sex or opposite-sex domestic partner can qualify as a tax dependent under the Internal Revenue Code Section 152(a) if:

- The employee's home is the domestic partner's principal abode; and
- The domestic partner is a member of the employee's household; and
- The domestic partner receives more than half of his or her support from the employee

Support includes food, shelter, clothing, medical and dental care, education and the like. IRS Publication 501 provides a worksheet.

Please consult a tax advisor before you certify that your domestic partner seeking coverage is a dependent as defined by the Internal Revenue Code Section 152(a). If your answer is YES, you are not taxed on imputed income for the dependent coverage premiums and you are able to make contributions for the domestic partner's coverage on a pre-tax basis.

Please check one:

- Yes, my domestic partner qualifies as my dependent for Federal and State income tax purposes. I understand that on the basis of the above statements, you will consider the above person my dependent for all federal and state income and employment tax purposes.
- No, my domestic partner does not qualify as my dependent for Federal and State income tax purposes.

V. Dependent Children of Domestic Partners

The child of a domestic partnership qualifies as an eligible dependent:

- If either of the domestic partners is the biological parent of the child
- If either or both partners are adoptive parents of the child, or
- If the child has been placed in the domestic partner's household as part of an adoptive placement, legal guardianship, or by court order (excludes foster children).

Exclusions

Except for the eligible individuals named above, the following persons are not covered by Domestic Partner benefits and are not considered eligible dependents: parents, foster children, ex-spouses and ex-domestic partners, mere roommates, and other relatives who are related to the APS employee to such degree of closeness that marriage would be prohibited in the State of New Mexico.

1. We declare the following as eligible dependent(s):

{ name(s) of child(ren) and initials of both partners }

A valid birth certificate must be provided for each eligible child prior to enrollment of benefits.

VI. Acknowledgements

1. We understand that courts have recognized some non-marriage relationships as the equivalent of marriage for the purpose of establishing and dividing community property.
2. We acknowledge the Albuquerque Public Schools advice that we consult an attorney and tax advisor before signing this document.

We affirm, under penalty of perjury, that the assertions in this affidavit are true and correct. We understand that misrepresentation of fact may result in loss of benefits, and disciplinary action, up to and including termination. We agree to reimburse APS for any and all liability including, without limitation, taxes, penalties or losses (including reasonable attorneys' fees) that APS may incur arising out of its reliance on this affidavit if it is untrue in any respect or I fail to provide the notice required by paragraph III. (Both partners must sign this legal document in the presence of a Notary Public)

EMPLOYEE'S SIGNATURE Date _____

DOMESTIC PARTNER'S SIGNATURE Date _____

STATE OF NEW MEXICO }
 }
COUNTY OF BERNALILLO }

The foregoing instrument was acknowledged before me this _____ Day of _____, _____, By _____ and _____ as their own free act and deed.

Notary Public

My Commission Expires: _____
Date