UNIVERSITY OF NEBRASKA
TAX-QUALIFIED DEPENDENT CERTIFICATION
FOR EMPLOYEE PLUS ONE BENEFITS

Instructions: *This form should be completed in conjunction with the Affidavit of Employee Plus One Relationship form. Indicate whether the employee's Adult Designee and/or Adult Designee dependent children are federal tax dependents of the employee under the Internal Revenue Code (IRC). By completing this form, you certify whether or not you are subject to federal and/or state income and employment taxes assessed on the value of the Employee Plus One benefits. Do not include on this form child(ren) of the employee who are eligible dependents of the employee aside from the Adult Designee relationship.* ***Consult with your tax advisor,*** *and carefully read the Employee Plus One Benefits Eligibility and Taxation Summary at www.nebraska.edu/benefits. University of Nebraska staff cannot provide tax advice.*

EMPLOYEE INFORMATION:

Employee Name (Last, First, MI): _____ NU ID: _____
Date of Birth: _____/_____/_____ Social Security Number: _____-_____-_____Gender: _____
Address: _____ City: _____State:_____ Zip: _____

ADULT DESIGNEE INFORMATION:

Adult Designee Name (Last, First, MI): _____NU ID: _____
Date of Birth: _____/_____/ Social Security Number: _____-_____-_____ Gender: _____
Address: _____ City: _____State: _____ Zip: _____
Tax Dependent: Yes ___ No ___

ADULT DESIGNEE DEPENDENT CHILD INFORMATION: List only child(ren) of the Adult Designee. Indicate whether the child(ren) is an IRC dependent **of the employee** for federal income tax purposes and is eligible for federally tax-favored benefits.

Name (Last, First, MI): _____ SSN: _____- _____- _____ **Tax Dependent:** Yes ____ No ____
Name (Last, First, MI): _____ SSN: _____- _____- _____ **Tax Dependent:** Yes ____ No ____
Name (Last, First, MI): _____ SSN: _____- _____- _____ **Tax Dependent:** Yes ____ No ____
Name (Last, First, MI): _____ SSN: _____- _____- _____ **Tax Dependent:** Yes ____ No ____

CERTIFICATION

I have read the Employee Plus One Benefits Eligibility and Taxation Summary at www.nebraska.edu/benefits and, based on any consultation with a tax advisor I deem necessary, I certify that the previously named person(s) whom I am enrolling for coverage is or is not my federal tax dependent under the IRC as described above. I understand that falsely certifying dependency could result in disciplinary action (including termination), as well as potential charges of tax fraud. I further agree to immediately notify the University or my Employer, as applicable, in writing of any change in status of the previously named person(s) as my federal tax dependent for health coverage purposes, including any change that may occur mid-year. I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for health coverage during the year. I understand that on the basis of the above statements, the University or my Employer, as applicable, will decide whether to treat the previously named person(s) as my federal tax dependent for all federal and state income and employment tax purposes, and that if I fail to complete this Certification or any requested recertification, the University or my Employer, as applicable, will assume the previously named person(s) does not qualify as my federal tax dependent for health coverage purposes. I agree to reimburse the University and my Employer, as applicable, for any and all taxes, penalties, or other losses (including reasonable attorneys' fees) that the University or my Employer, as applicable, may incur as a result of its reliance on this Certification if it is untrue or incorrect in any respect, or if I fail to provide the notice required if there is a change in status of the previously named person(s) as my federal tax dependent, as applicable. I agree that the University or my Employer, as applicable, may withhold any such amounts from my compensation or other amounts owed to me.

Employee Signature: _____ Date: _____/_____/_____

Note: Information regarding tax issues that I receive from the University or my Employer, as applicable, is not intended to be tax advice. It is not intended or written to be used and cannot be used by a taxpayer for the purpose of avoiding penalties under the Internal Revenue Code. Persons desiring tax or legal advice should consult with their own tax and legal advisors.

For Campus Benefits Office Use

Certification received and approved by: _____ Date: _____/_____/_____