

2010 Affidavit of Tax Dependent Status

Each year, you must certify the tax status for any dependents ages 19-26 to be covered under your medical and/or dental insurance with WHOI.

Please read the following and complete the reverse side of this document. Human Resources will make a determination, according to the rules issued by the Massachusetts Division of Insurance, as to whether your dependent(s) may enroll/continue to be enrolled in the Woods Hole Oceanographic Institution's (WHOI) medical and dental plans, and whether or not you are subject to imputed income for those dependent(s).

Dependent coverage is to the earlier of the child's 26th birthday, or the end of two calendar years following the last year in which at least 50% of the dependent's support was provided by his/her parent(s), whichever occurs first.

Please complete and return the 'Dependent Status Form' to Human Resources MS#15 **by November 20, 2009.**

Acknowledgments

1. I understand that any companies or persons including, but not limited to Woods Hole Oceanographic Institution, who suffers loss due to any false statement contained in this affidavit may bring a civil action against me to recover their losses, including reasonable attorney's fees.
2. I understand that any false statement contained in this affidavit, including failure to provide updated information as required herein, may be grounds for termination of my benefits provided by, or through employment with, Woods Hole Oceanographic Institution.
3. I understand that it is my responsibility to seek advice of a tax professional if I have any questions regarding the tax dependent status of the individuals covered under the WHOI medical and dental plans.

Information on determining tax dependent status of your covered dependent(s) is available in Internal Revenue Service Publication 501, available at, www.IRS.gov. Tax dependent status generally includes a requirement that the individual be under age 19 at the end of the year or under age 24 at the end of the year and a full time student. There are, however, detailed requirements regarding level of support and income limits, place of residency, etc. The individual will be under the age of 24 at the end of the year and a full time student. There are, however, detailed requirements regarding support and income limits, place of residence, etc.

Under the penalty of perjury, I affirm that the assertions in this affidavit are true to the best of my knowledge (sign the reverse 'Dependent Status Form').