NEW YORK STATE | **Department of Civil Service**
Employee Benefits Division

PS-425.3 (1/2026)

Dependent Tax Affidavit for Domestic Partner Enrollment in NYSHIP Form

Department of Civil Service, Albany, NY 12239

Only use this form to change the tax status of your Domestic Partner who is currently enrolled in NYSHIP. If you are applying to newly add your Domestic Partner, do not use this form. Use *NYSHIP Domestic Partner Enrollment Application* (PS-425) to designate your Domestic Partner's tax status.

In order for a Domestic Partner of a NYSHIP enrollee to be considered a federally qualified dependent, your partner must meet all four of the tests to be a qualifying relative as defined in Section 152(d) of the Internal Revenue Code, including the gross income test. **It is recommended that you seek the advice of a tax professional before you complete this affidavit.**

Name of Dependent _____ Social Security Number _ _ _ – _ _ – _ _ _ _

☐ DOES fully qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to NYSHIP that **I am not subject to federal tax withholding** for any imputed income resulting from benefits extended to my Domestic Partner. I understand that I will be required to complete *Dependent Tax Affidavit for Domestic Partner Enrollment in NYSHIP* (PS-425.3) if my Domestic Partner's status under IRC section 152 changes at any time.

☐ DOES NOT qualify as my dependent under Internal Revenue Code Section 152. Checking this box is my official affirmation to NYSHIP that **I am responsible for reporting and paying federal tax** on any imputed income resulting from benefits extended to my Domestic Partner. I understand that if I am enrolled in the Pre-Tax Contribution Program, that the dependent portion of the cost of my NYSHIP family coverage will be taken on a post-tax basis because my dependent is not federally qualified. I understand that I will be required to complete *Dependent Tax Affidavit for Domestic Partner Enrollment in NYSHIP* (PS-425.3) if my dependent's status under IRC section 152 changes at any time.

PERSONAL PRIVACY PROTECTION LAW NOTIFICATION

The information you provide on this application is requested in accordance with Section 163 of New York State Civil Service Law for the principal purpose of administering the New York State Health Insurance Program. This information will be used in accordance with Section 96 (1) of the Personal Privacy Protection Law, particularly subdivisions (b), (e) and (f). Failure to provide the information requested may interfere with our ability to comply with your request. This information will be maintained by the Director, Employee Benefits Division, Department of Civil Service, Albany, NY 12239; (518) 473-1977. For information relating only to the Personal Privacy Protection Law, call (518) 457-9375.

AUTHORIZATION

I, the enrollee, understand that any false or misleading statements made will subject me to financial responsibility for any benefits paid on behalf of my partner and/or my partner's children. I understand that false statements may result in disciplinary action by my employer and/or result in criminal and/or civil penalties and in other legal actions, such as the prosecution of insurance fraud.

▶ **Print Enrollee Name** _____ **Social Security Number** _ _ _ – _ _ – _ _ _ _

▶ **Enrollee's Signature** _____ **Date** _ _ / _ _ / _ _ _ _

(Sign in the presence of notary)

Acknowledgment to Be Completed by a Notary Public

State of _____ County of _____

On the _____ day of _____ in the year _____ before me, the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/ their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

▶ **Notary Public** _____

(Please sign and affix stamp)