



Section I. Employee/Retiree Identification				
Employee/Retiree Name (Last, First, MI)	Employee #	Social Security #	Agency	<input type="checkbox"/> Retired <input type="checkbox"/> Active
Employee/Retiree Street Address		City	State	ZIP Code
Former Ward's Name (Last, First, MI)		Social Security #	Gender <input type="checkbox"/> M <input type="checkbox"/> F	Birth Date
Former Ward's Street Address		City	State	ZIP Code

Section II. Affidavit

I served as legal guardian for this child and have continued in a parental/supportive relationship with the child following termination of the legal guardianship. I have enrolled my former ward in the State of Connecticut health plan, and in order to continue health benefit coverage for my former ward on a tax-free basis for the above calendar year, and being duly sworn, I hereby certify the following:

1. The child resides with me full time as a member of my household or is a full-time student.
2. I provide over one-half of the child's support.
3. The child is my "qualified child" or my "qualified relative" as defined under Internal Revenue Code Section 152, as modified by Sections 105(b) and 106, and is between the ages of 18 and 26.
4. I agree to notify my agency or the Retirement Health Unit (for retirees only) within 30 days if there is any change in the child's eligibility for continued coverage, including a change in the child's status as a member of my household or the child's provision of more than 50% of his or her own support.

I understand that falsely certifying dependency status could result in various tax penalties.

 Employee/Retiree Signature

Sworn and subscribed before me this

_____ day of _____, 20_____

 Notary Public or Commissioner of the Superior Court

For Use Only by the Office of the State Comptroller

Accepted <input type="checkbox"/>	Rejected <input type="checkbox"/>	Date		
Authorized Signature	Print/Type Name	Title	Date Sent to Agency	

Complete a separate form for each former ward you are covering under your health plan.

Annual Certification

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

- * You provide over one half of the support of your former ward for the year. In calculating support you must compare the amounts you contribute to your former ward with the amounts your former ward receives from ALL other sources including earnings and interest;
- * Your former ward is a member of your household for the year; and
- * Your home is the principal place of residence of your former ward for the year unless the child is a full-time student.
- * If you do not meet the above tests, the value of the health benefits for the child will be taxable to you.

Annual Procedure: Provide a certification for each former ward covered.

- 1. Employees: Each year you must provide a certification of the enrolled child's residency and support status in order to receive coverage for such child on a pre-tax basis for the upcoming tax year.**
 - a. Please consult with your tax professional if there is any question whether or not the covered child continues to be eligible for treatment as your "qualified child" or "qualified relative" for purposes of Internal Revenue Code (IRC) Section 152, as modified by IRC Sections 105(b) and 106.
 - b. If there is a change in the child's status during the calendar year that affects his or her continued eligibility (such as the child is no longer a member of your household or the child provides more than 50% of his or her own support), it is your obligation to report this change within 30 days to your agency.
- 2. Retirees: Each year you must provide a certification of the enrolled child's residency and support status in order to receive coverage for such child on a pre-tax basis for the upcoming tax year.**
 - a. Please consult with your tax professional if there is any question whether or not the covered child continues to be eligible for treatment as your "qualified child" or "qualified relative" for purposes of Internal Revenue Code (IRC) Section 152, as modified by IRC Sections 105(b) and 106.
 - b. If there is a change in the child's status during the calendar year that affects his or her continued eligibility (such as the child is no longer a member of your household or the child provides more than 50% of his or her own support), it is your obligation to report this change within 30 days to the Retirement Health Unit.
3. Complete all information on the Annual Certification.
4. Sign the Annual Certification in the presence of a Notary, who must sign the Affidavit and affix his/her Seal.
5. Return the Annual Certification to your employing agency if you are an active employee or to the Comptroller's Retirement Health Insurance Unit, at 165 Capitol Avenue, Hartford 06106, if you are a retiree.

Agency Procedure

1. Date-stamp the Annual Certification upon receipt from the Subscriber.
2. If the Annual Certification is not complete or the text of the Affidavit is altered in any way, contact the employee to obtain clarification of the child's circumstances and to confirm that the child remains eligible for continued coverage. Agency staff may contact the Central Benefits Unit at (860)702-3535 if there are any questions as to the acceptability of the certification.
3. Place a copy of the Annual Certification in the employee's personnel folder and send a copy to the Comptroller's Central Benefits Unit, at 165 Capitol Avenue, Hartford, CT 06106.