

Alexander & Baldwin, Inc.

Domestic Partner Tax Dependency Certification Form

Employee Social Security No.	Print Employee Name:
Print Name of Domestic Partner:	
Effective Date of Tax Dependency Status:	
Check Appropriate Box <input type="checkbox"/> My domestic partner qualifies under the dependency criteria of IRC §152(a). I understand that this health benefit will not be taxed to me as imputed income. <input type="checkbox"/> My domestic partner does not qualify under the dependency criteria of IRC §152(a). I understand that this health benefit will be taxed to me as imputed income for federal tax purposes.	

I understand that if my tax situation changes, I will notify the A&B Human Resources Department immediately in order to make the appropriate changes in my benefits deductions.

I hereby certify, under penalty of perjury, that the information provided by me is true and correct to the best of my knowledge.

Employee Signature	Date
For HR Use Only: Effective Payroll Date	Date Received

Internal Revenue Code § 152 - Dependent defined.

(a) General definition. For purposes of this subtitle, the term "dependent" means any of the following individuals over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer (or is treated under subsection (c) or (e) as received from the taxpayer):

- (1) A son or daughter of the taxpayer, or a descendant of either,
- (2) A stepson or stepdaughter of the taxpayer,
- (3) A brother, sister, stepbrother, or stepsister of the taxpayer,
- (4) The father or mother of the taxpayer, or an ancestor of either,
- (5) A stepfather or stepmother of the taxpayer,
- (6) A son or daughter of a brother or sister of the taxpayer,
- (7) A brother or sister of the father or mother of the taxpayer,
- (8) A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer, or
- (9) An individual (other than an individual who at any time during the taxable year was the spouse, determined without regard to section 7703, of the taxpayer) who, for the taxable year of the taxpayer, has as his principal place of abode the home of the taxpayer and is a member of the taxpayer's household.