

## Declaration of Tax Status Information and Checklist

1. Review instructions on the *Declaration of Tax Status* form.

The State of Montana is required by the Internal Revenue Service to apply the proper tax treatment (before or after tax) to medical, dental, or vision benefits for which your spouse or domestic partner is currently enrolled. Therefore, it is important that you provide the tax status of your enrolled spouse or domestic partner. The qualification of your spouse or domestic partner for tax purposes does not affect their eligibility for the medical, dental, or vision plans, but does impact the tax treatment of that coverage. A flowchart is provided to assist you in determining and verifying the tax status of your spouse or domestic partner.

Insert below the name of your spouse or domestic partner who is enrolled in medical, dental, or vision benefits. Check one of the two boxes and return this form to Health Care and Benefits Division, PO Box 200130, Helena, MT 59620-0130. **If you do not check a box and respond, benefit payment contributions for your spouse or domestic partner will be taken on an after-tax basis, and the fair market value of the benefits provided by the State of Montana (i.e., those benefits funded through the state share) for your spouse or domestic partner will be added to your taxable income.** The flowchart provides an overview of the tax rules; however, given the complexity of those rules, we recommend that you consult with your tax advisor regarding your specific circumstances.

**Name of Spouse or Domestic Partner:** \_\_\_\_\_

- Yes, this person is my spouse or domestic partner for tax purposes.  
 No, this person is not my spouse or domestic partner for tax purposes.

2. Use the accompanying flowcharts (included in this packet) to determine the appropriate tax status for your spouse or domestic partner.
3. Complete the *Declaration of Tax Status Form* by checking the “yes” or “no” box next to your spouse or domestic partner and **signing the form**.
4. Return the form to Health Care and Benefits Division, PO Box 200130, Helena MT 59620-0130. Remember, if you do not return the form, benefit payment contributions for your spouse or domestic partner cannot be taken on a pre-tax basis, and the fair market value of the benefits provided by the State of Montana (*i.e.*, those benefits funded through the state share) for your spouse or domestic partner will be added to your taxable income until the form is returned indicating otherwise.
5. If you would like to estimate your taxes for a non-qualified spouse or domestic partner, use the interactive paycheck estimator on either the State Human Resources Division website at [www.hr.mt.gov](http://www.hr.mt.gov) or the Health Care and Benefits website at [www.benefits.mt.gov](http://www.benefits.mt.gov).