

STATEMENT of DEPENDENCY

This form must be completed for persons requesting tax dependency recognition to cover a dependent under the Ancira Enterprises Employee Benefit Plan, as outlined in the Plan Document.

Group Name/ID#: Ancira Auto Group 7670-00-410069

Employee's Name: _____ SS#: _____

Employee:

- 1. Complete sections A - C below.
2. SIGN in front of a NOTARY and RETURN the completed statement to Team Services office.

A. _____
Employee Name (PRINT) SS# Store/Employer

B. You must be eligible for benefits in order to apply for dependent coverage. Your signature attests that you have familiarized yourself with IRS code concerning Dependent Exemptions and upon doing so, that the persons named below (1) CANNOT BE CLAIMED BY ANOTHER PARTY (including his/herself) and (2) MEETS IRS CODE AS YOUR LEGAL DEPENDENT/s. If at any time the person/s named CEASES TO MEET DEPENDENT EXEMPTION ELIGIBILITY, it is your duty to immediately inform the Benefits/Team Services Office of the status change and to do so in writing. Most recent tax year in which you claimed this dependent on your income taxes: _____

C. I certify that the dependent/s named below (1) IS UNMARRIED, (2) WILL NOT BE CLAIMED AS A DEPENDENT BY ANOTHER PARTY, and (3) OTHERWISE SATISFIES INTERNAL REVENUE CODE definition of DEPENDENT:

Name SS# DOB

Name SS# DOB

Name SS# DOB

I have read the dependent exemption IRS information (back of this page) and attest that the above-named person/s meet the definition to satisfy eligibility for coverage under the Ancira Auto Group benefits.

Signature of Employee Date
If this is a CHANGE to current benefits, also complete the Section 125 Change Form from www.ancira.org > Forms & Reference and tell us to which coverage/s this request should apply.

Notary for _____ County:

I hereby attest that on this day personally appeared _____ who him/herself personally signed this document in my presence.

Notary Day Month/Yr (Seal)

For more details about Internal Revenue Code dependent exemption, see www.irs.gov, Publication 501 - Main Contents: Exemptions for Dependents

Table 5. Overview of the Rules for Claiming an Exemption for a Dependent

Caution. This table is only an overview of the rules. For details, see the rest of the IRS publication. (Directions are at top of this page.)

- You cannot claim the dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer.
- You cannot claim a person as a dependent unless that person is your **qualifying child** or **qualifying relative**.

To be a dependent child:	To be a dependent relative:
<ol style="list-style-type: none"> 1. The child must be your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them. 2. The child must be (a) under age 19 at the end of the year, (b) under age 24 at the end of the year and a full-time student, or (c) any age if permanently and totally disabled. 3. The child must have lived with you for more than half of the year. 4. The child must not have provided more than half of his or her own support for the year. 5. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child. 	<ol style="list-style-type: none"> 1. The person cannot be your qualifying child or the qualifying child of anyone else. 2. The person either (a) must be related to you in one of the ways listed under <i>Relatives who do not have to live with you</i>, or (b) must live with you all year as a member of your household (and your relationship must not violate local law). 3. The person's gross income for the year must be less than \$3,300. 4. You must provide more than half of the person's total support for the year.



If you can claim an exemption for your dependent, the dependent cannot claim his or her own exemption on his or her own tax return. This is true even if you do not claim the dependent's exemption on your return or if the exemption will be reduced under the phaseout rule described under Phaseout of Exemptions, later.

Dependent Taxpayer Test

If you could be claimed as a dependent by another person, you cannot claim anyone else as a dependent. Even if you have a qualifying child or qualifying relative, you cannot claim that person as a dependent. If you are filing a joint return and your spouse could be claimed as a dependent by someone else, you and your spouse cannot claim any dependents on your joint return.

Qualifying Child

There are five tests that must be met for a child to be your qualifying child. The five tests are: (1) Relationship, (2) Age, (3) Residency, (4) Support, and (5) Special test for qualifying child of more than one person. Items 1 and 2 are listed below. To view all 5 in detail, go to www.irs.gov; Publication 501.

(1) Relationship Test

To meet this test, a child must meet one of the following **AND CANNOT BE CLAIMED** as a dependent **BY ANOTHER PARTY**:

- Your (natural born or adopted) son, daughter, stepchild, eligible foster child, or a descendant (for example, your grandchild) of any of them, or
- Your brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant (for example, your niece or nephew) of any of them.

Eligible foster child. An eligible foster child is an individual who is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

(2) Age Test

To meet this test, a child meet the following **AND CANNOT BE CLAIMED** as a dependent **BY ANOTHER PARTY**: (1) Under age 19 at the end of the year **OR** A full-time student under age 24 at the end of the year, or (2) Permanently and totally disabled at any time during the year, regardless of age.