BENEFITHELP
Solutions

Certification of Dependent Status

Your claim(s) for reimbursement of Healthcare and or/Dependent Care services has been questioned or denied due to an apparent indication that the services rendered are for a person who may not be your dependent. Effective January 1, 2005, the Working Families Tax Relief Act (WFTRA) of 2004 changed the Internal Revenue Code (IRC) 152 definition of a dependent. The following is a summary of qualifications set forth by WFTRA of 2004.

1) **Qualifying Child:** To qualify as a dependent "child", the child must:
   a. Be your legal child (natural, adopted or foster) and /or sibling, and not be a tax dependent of another person;
   b. Be under age of 19 (24 if full time student)(employer plan can be more restrictive), or be permanently and totally disabled;
   c. Have your household as his/her primary residence (temporary absences such as education or military service allowed); and
   d. Not provide more than 50% of his/her support and not file a joint return with his/her spouse
   e. For the Dependent Care Assistance Program purposes, a qualifying child must be under the age of 13.

2) **Qualifying Relative:** If the person is not a "qualifying child", he/she might be a "qualifying relative" if:
   a. The person is your child or descendent of child, sibling, parent, niece/nephew, in-law or step-child or a member of your household;
   b. The person will earn less than a projected $3,400.00 per year (subject to indexing) in the most recent tax year;
   c. You provide over 50% of the person's support during the most recent tax year; and
   d. The person is not a qualifying child of another taxpayer.

Claim number(s) in question: _____

BenefitHelp Solutions recommends that you consult your tax or legal advisor regarding this change before you sign this certification.

Please print or type

I, _____ herby certify that _____ is my legal
Member Name Dependant Name

Dependant pursuant to the post-WFTRA and the changes this act made to IRC 152. The expenses for which I am seeking or have sought reimbursement are legitimately for the above named qualified dependant.

Signature of Member/Taxpayer: _____ Date_____

We make it easy.