

DEFINITIONS AND REQUIRED DOCUMENTS FOR EMPLOYEES WHO CLAIMED DEPENDENT(S) ON THEIR 2009 FEDERAL INCOME TAX RETURN

DEPENDENT TYPE	DEFINITION	REQUIRED DOCUMENT(S)
Spouse	Your legally married spouse	<p>Page 1 of employee's 2009 Federal Income Tax Return (1040, 1040A or 1040EZ) as filed with the IRS listing the spouse AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> • Signature Page of the Return • Certificate of Electronic Filing, Form 8879, • Form 9325 of employee's 2009 Federal Income Tax Return
Child	<p>Your unmarried child who depends primarily upon you for financial support and maintenance:</p> <ul style="list-style-type: none"> • Your biological child(ren); or • Your legally adopted child(ren); or • Your stepchild(ren); or • Your Foster Child(ren) • Your child(ren) for whom you have a National Qualified Medical Support Order (NQMSO) • Your child(ren) for whom you provide legal guardianship 	<p>Page 1 of employee's 2009 Federal Income Tax Return (1040, 1040A or 1040EZ) as filed with the IRS listing the child AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> • Signature Page • Certificate of Electronic Filing, Form 8879, • Form 9325 of employee's 2009 Federal Income Tax Return
		<p><u>OR</u></p> <p>If you are divorced and required to carry coverage for dependent(s), but cannot claim your dependent(s) on your Federal Income Tax Return the following document is required:</p> <ul style="list-style-type: none"> • A copy of the Divorce Decree with Court Order
Child age 19-23 years of age who is a full-time student	Your unmarried dependent child or stepchild, 19 thru 23 who is enrolled as a full-time student	<p>Page 1 of employee's 2009 Federal Income Tax Return (1040, 1040A or 1040EZ) as filed with the IRS listing the child AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> • Signature Page • Certificate of Electronic Filing, Form 8879, • Form 9325 of employee's 2009 Federal Income Tax Return
		<p><u>OR</u></p> <p>If you are divorced and required to carry coverage for dependent(s), but cannot claim your dependent(s) on your Federal Income Tax Return the following document is required:</p> <ul style="list-style-type: none"> • A copy of the National Qualified Medical Support Order (NQMSO) for dependent age 19 through 23.
Disabled Child	Your unmarried, mentally or physically incapacitated child over age 19, who becomes disabled before the end of the month in which he/she turns 19 years of age, subject to verification by the Plan Administrator	<p>Page 1 of employee's 2009 Federal Income Tax Return (1040, 1040A or 1040EZ) as filed with the IRS listing the child AND <u>one</u> of the following:</p> <ul style="list-style-type: none"> • Signature Page • Certificate of Electronic Filing, Form 8879, • Form 9325 of employee's 2009 Federal Income Tax Return
		<p><u>OR</u></p> <p>If you are divorced and required to carry coverage for dependent(s), but cannot claim your dependent(s) on your Federal Income Tax Return the following document is required:</p> <ul style="list-style-type: none"> • A copy of the Divorce Decree with Court Order; or • A copy of the National Qualified Medical Support Order (NQMSO) for dependent age 19 through 23

REQUIRED DOCUMENT(S)

FOR

NEW DEPENDENT(S) ENROLLED STARTING 2010, AND NOT CLAIMED ON YOUR 2009 FEDERAL INCOME TAX RETURN

The following document for a Spouse:

- Marriage Certificate

The following document for a Biological Child(ren):

- Birth Certificate or;
- Passport

The following document for an adopted child(ren) that reside(s) in the United States:

- Court documents signed by a judge showing that the employee has adopted the child

Both of the following documents are required if adopted a child(ren) from a foreign country:

- International adoption papers from country of adoption; **and**
- United States immigration documentation showing the child is permitted to enter the United States territory as a permanent resident; **or**
- Proof of United States permanent residency (Green Card)

TO REQUEST AN EXTENSION DUE TO LATE INCOME TAX FILING:

Employees who delay filing income taxes must submit a copy of the **2009 Application for Automatic Extension of Time to File Federal Individual Income Tax Return (Form 4868)** to Secova no later than **June 15, 2010** to request an extension. By this date you must advise Secova whether you will be using the extended deadline of August 16, 2010 or the full extension through October 15, 2010 (the last date to file 2009 IRS taxes). Please be advised that if you require the October 15, 2010 deadline, COBRA extension beyond August 29, 2010 is not available.

**If you have questions, please call SECOVA
toll-free at 1-866-364-2594, M-F, 8:00 AM to 6:00 PM PST.
Your call is confidential.**

The deadline for compliance is June 15, 2010. Failure to provide the required documentation by the deadline will disqualify the dependent for coverage effective June 30, 2010.