

Recognition of Tax and COBRA Rules.

We are aware that a domestic partner is not the same as a legal spouse (including a common-law spouse or a same-sex spouse) for tax purposes, and that children of a domestic partner may not qualify as dependents of the Employee under Section 152 of the Internal Revenue Code. We further understand that the termination of domestic partnership is not a qualifying event under the COBRA continuation coverage laws, if applicable to the Employer.

We affirm under penalty of perjury, that the assertions in this Affidavit are true to the best of our knowledge.

Signature of Employee

Date

Date of Birth

Signature of Domestic Partner

Date

Date of Birth

Subscribed and sworn before me this _____ day of _____, 20____.

Notary Public of the State of Montana

Printed Name of Notary

Residing at _____

Date My Commission expires: _____

(NOTARY SEAL)