

Certification of Federal Tax Dependent Status

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If you wish to certify your domestic partner and/or his or her dependent(s) as your tax-qualified dependents under Section 152 of the Internal Revenue Code (“Code”), please complete this form and return to HR.

I hereby certify that the statements below are true and correct.

1. I have read the notice entitled, *Summary of Tax Treatment of Payments for Domestic Partners and Children of Domestic Partners’ Coverage* and I understand the requirements for qualifying another person as my federal tax dependent for health coverage purposes under the Code and the federal regulations.

2. The following individuals who are (or soon will be) enrolled in the group health plan are my domestic partner and/or the child(ren) of my domestic partner (who are not also my children):

_____ (Name of domestic partner)

_____ (Name of domestic partner’s child)

3. Of the individuals listed above, the following either qualify or do not qualify as my tax dependents under Section 152 of the Code (check the box and initial):

All of them qualify as my Code §152 federal tax dependents for health coverage purposes in the current tax year. (Place your initials here: _____)

None of them qualify as my Code §152 federal tax dependents for health coverage purposes in the current tax year. (Place your initials here: _____)

or

Only the following person(s) _____
qualify as my federal tax dependent(s) for health coverage purposes in the current tax year.
(Initials: _____)

4. I agree to notify the Plan Administrator of the **Hitachi Vantara** Group Health Plan in writing as soon as possible if there is any change in the status of the above person(s) as my Code §152 tax dependent(s) for health coverage purposes, including any change that may occur mid-year. I understand that any change in such status may result in the retroactive application of taxes to amounts previously paid for health coverage by myself or **Hitachi Vantara** (the “Company”) during the year.

5. I understand that the Company will rely upon the statements I make on this Certification and the Company will decide whether to treat the above person(s) as my tax dependent for all federal income and employment tax purposes and will process my payroll and IRS forms in accordance with the above statements. If I fail to complete this Certification or any recertification requested by the Company, then the Company will assume that the above-named person does not qualify as my Code §152 qualified tax dependent for health coverage purposes.
6. I certify under penalty of perjury under our state laws, that the statements contained herein are true and correct. I understand and acknowledge that this Tax Certification may have legal implications under both federal and state law and will be responsible for any fines or penalties imposed upon me by any government agencies for improper tax treatment of premium payments as a result of any misrepresentations made on this Certification. I understand as an employee that willful falsification of information on this Certification may lead to disciplinary action, up to and including termination of employment. I agree to reimburse the Company for any and all taxes, penalties, or other losses (including reasonable attorney's fees if the Company brings a civil action against me) that the Company may incur as a result of its reliance on this Certification if it is untrue or incorrect in any respect, or if I fail to provide the notice required by paragraph 4 above.

Signature of Employee

Type or Print Name of Employee

Date