



**Affidavit of Tax Status of Dependents**  
**For Participation in the State Employee/Retiree Health Benefits Program**

- The **Qualifying Relative** test. The child must meet all of the test below and must meet the requirements of 17.04.13.03A(11) as listed below:
- (1) the child is (a) or (b) or (c):
    - (a) the child is my natural/biological or adopted child, my stepchild, my sibling or step-sibling, or a descendant of one of those relatives (e.g. my grandchild); or
    - (b) the child is my niece or nephew; or
    - (c) the child has the same principal place of abode/residence as me and is a member of my household; **AND**
  - (2) I provide over one-half of the support for the child; **AND**
  - (3) The child is not the Qualifying Child (see above) of any other person who pays taxes.

I solemnly affirm under the penalties of perjury that the contents of this paper are true to the best of my knowledge, information and belief.

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Signature of Employee/Retiree

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Date

\* COMAR 17.04.13.03A(11) provides that the following dependent children are eligible:

1. Unmarried children of an employee or retired employee until the end of the calendar year in which the child becomes 19 years old. These children include:
  - (i) A blood descendent of the first degree;
  - (ii) (ii) A legally adopted child (including a child living with the adopting parents during the period of probation);
  - (iii) (iii) A stepchild residing in the household of the employee or retired employee; and
  - (iv) (iv) A child permanently residing in the household of which the employee or retired employee is the head, and who is being supported solely by the employee or retired employee, provided that the employee or retired employee is related to the child by blood or marriage or is the child's legal guardian.
2. An unmarried child 19 years old or older, who is incapable of self-support because of mental or physical incapacity that began before the end of the calendar year of the child's 19th birthday, and who is residing with the employee or retired employee and is dependent for support upon the employee or retired employee.
3. An unmarried child who is a full-time student attending an accredited educational institution for not less than 12 credit hours a semester, and who is dependent upon the employee or retired employee for support, until the end of the calendar year in which the child becomes 23 years old, or any unmarried child 23 years old or older who is incapable of self-support because of mental or physical incapacity that began while the child was a full-time student and before the child's 23rd birthday.