

**SCREEN ACTORS GUILD-PRODUCERS HEALTH PLAN
AFFIDAVIT OF "DEPENDENCY"**

Please consult with your tax advisor before signing this certification relating to your Domestic Partnership status.

The purpose of this form is to notify the Trustees of the Health Plan in the event your domestic partner qualifies as your dependent under Section 152 of the Internal Revenue Code for purposes of excluding from income amounts reimbursed by the Health Plan pursuant to Section 105(b) of the Internal Revenue Code. Send your completed form to the SAG - Producers Health Plan Office at P.O. Box 7830, Burbank, CA 91510-7830.

1. Dependency Rules Under Internal Revenue Code Section 152.

In order for a domestic partner to qualify as a dependent under Code Section 152, the following requirements must be met:

- A. The domestic partner must, for the entire tax year, live in the same home as the participant and must be a member of the participant's household.
- B. The participant must provide over one-half of the domestic partner's support during the calendar year in which the taxable year begins.
- C. The domestic partner cannot be a qualifying child of the participant or of any other taxpayer for any tax year.
- D. The domestic partner must be in a relationship that does not violate local law.

2. Declaration of Participant with respect to Federal Tax Status.

I hereby acknowledge and understand that the benefits provided by the Health Plan to my domestic partner will be treated as taxable income to me unless my domestic partner qualifies as a dependent under Section 152 of the Internal Revenue Code.

I hereby certify that my domestic partner is my dependent under Section 152 of the Internal Revenue Code.

I agree to notify the Plan Office within 10 days of any change in the dependency status of my domestic partner.

3. Acknowledgments.

A. My domestic partner and I ("we" or "us") understand that any person or organization that suffers any loss due to any false statement contained in this Affidavit may bring a civil action against us to recover their losses, including reasonable attorney fees. We shall remain jointly and severally liable with respect to liabilities arising in connection with the provision of domestic partner benefits under the Plan. We agree that we will indemnify the Plan and hold it harmless from any taxes, interest or penalty that may be assessed against the Plan as a result of providing domestic partner coverage to us.

B. We understand that any false or misleading statements made in order to receive benefits for which we do not qualify may subject us to disciplinary action, including, but not limited to, forfeiture of future Health Plan coverage and recoupment of past benefit payments.

C. We understand that the Plan has the right to audit and/or request supporting information from us at any time, including, but not limited to, obtaining a copy of the Participant's Federal income tax return directly from the Internal Revenue Service and providing detailed financial information to verify that we satisfy the support requirements under Section 152 of the Internal Revenue Code.

D. We have provided the information in this Affidavit for use by the Health Plan Office for the sole purpose of determining taxability for domestic partnership benefits.

E. We acknowledge that (1) the Plan is not in a position to offer any tax advice, (2) each of us, jointly or individually, will seek all tax advice from a personal source and (3) we will not rely as tax advice on any statements contained in this form or made in the Plan documents or by a Plan Trustee or employee.

F. We declare under penalty of perjury under the laws of the United States that the foregoing statements are true and correct.

This section to be completed in the presence of a Notary.

