



# Documentation Requirements for Dependent Audit

Below is a list of eligibility and documents requirements. In most cases, at least **two** forms of documentation are required for dependents. Please read carefully. If you have any questions please review the [Examples of Audit Documentation](#) or call the Dependent Verification Center Monday through Friday from 8:30 a.m. to 5:30 p.m. Central time at (888) 375-2367.

## THINGS TO REMEMBER

### - SEND COPIES ONLY. ORIGINALS WILL NOT BE RETURNED

- Black out Social Security numbers appearing on any documents submitted.
- Only send the first page of your prior year Federal tax return that shows your dependents. State tax returns are not accepted in lieu of Federal tax returns.
- Black out all monetary amounts appearing on Federal tax returns, for example earnings listed on your Form 1040.
- Documents proving joint ownership are: mortgage statements, credit card statements, bank statements, property tax statements and residential leasing agreements listing both parties' names as co-owners. The joint ownership may be established prior to the current year; however, the statement provided must be issued within the last six months.
- You may provide two separate documents proving joint ownership - one in the employee's name and one in the dependent's name, showing matching addresses. The statements provided must be issued within the last six months.
- Proof of marriage must be a government issued marriage license or marriage certificate including the date of your marriage. Church issued certificates are not acceptable.
- Birth certificates must be government issued birth certificates listing parent names. Hospital issued certificates are not acceptable.

**VITAL RECORDS REQUEST\*:** In some states and county clerk offices, it could take 4-8 weeks for vital records to come in (e.g. Illinois, Massachusetts, New York, etc.). Also in some states and county clerk offices, the standard turnaround time is 6 months, although they are consistently delivered within 10-14 business days (e.g. California). Please order your documentation early in the verification process to ensure receipt.

**PHOTOCOPYING VITAL RECORDS\*:** Some states and county clerk offices prohibit the photocopying of vital records (e.g. Florida, Pennsylvania, Wisconsin, etc.). Typically, there's a warning on the document stating that copying is not allowed. We recommend that dependents in these states obtain the non-certified vital record for the verification which is usually available at a reduced cost compared to the certified vital record cost.

**BIRTH CERTIFICATES LISTING PARENT NAMES:** Some state and county clerk offices issue the short-form certificate as a standard (e.g. Texas, Arizona, Iowa, New Jersey, South Carolina, etc.). Please obtain the long-form including the parent names, the same used to obtain a passport.

Disclaimer: The above may not include all states/county practices.



## ELIGIBILITY RULES AND DOCUMENTATION REQUIRED

There are alternative forms of documentation that you can submit. Please review the [List of Acceptable Alternative Documentation](#) or call the Dependent Verification Center. If you have any questions please call the Dependent Verification Center Monday through Friday from 8:30 a.m. to 5:30 p.m. Central time at (888) 375-2367.

Note: The ID column below refers to the type of dependent on the Dependent Verification System and not used for anything other than dependent audit processing.

ID	Dependent Type	Age	Eligibility Requirements
LS	<b>Legal Spouse</b>	N/A	The covered employee's husband or wife under Federal law

**Document Options for Verifying Eligibility:**

Government Issued Marriage Certificate and [Federal Tax Return](#) within Last 2 Years

**OR**

Government Issued Marriage Certificate and Proof of Joint Ownership Issued Within Last 6 Months

**OR**

Government Issued Marriage Certificate Only (if married in the last 12 months)

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ID	Dependent Type	Age	Eligibility Requirements
DP	<b>Domestic Partner</b>	Age 18 and over	<p>You and your domestic partner are registered as domestic partners in accordance with the applicable city, county, or state laws.</p> <p>In the absence of domestic partner registration, all of the following requirements must be met: You and your domestic partner are at least 18 years of age and capable of consenting to the relationship; You and your domestic partner are not related to one another to a degree that would prevent marriage under the laws of the state in which you reside; Neither you nor your domestic partner is married to another person under statutory or common law, and neither of you is in another domestic partnership; You and your domestic partner are in a single, dedicated relationship with each other and have been in a relationship for a minimum of six consecutive months and intend to remain in the relationship indefinitely; and You and your domestic partner share the same residence for a minimum of six consecutive months.</p>

**Document Options for Verifying Eligibility:**

Notarized [Affidavit of Domestic Partner Registration](#) and Proof of Joint Ownership Issued Within Last 6 Months  
**OR**  
Notarized [Affidavit of Domestic Partner Registration](#) and [Federal Tax Return](#) Issued Within Last 2 Years

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DPC	<b>Domestic Partner Child</b>	Up to age 26	Must be the child of your Domestic Partner
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**Document Options for Verifying Eligibility:**

Government Issued Birth Certificate, Notarized [Affidavit of Domestic Partnership](#) and Proof of Joint Ownership Issued Within Last 6 Months  
or  
Government Issued Birth Certificate, Notarized [Affidavit of Domestic Partnership](#) and [Federal Tax Return](#) within Last 2 Years

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ID	Dependent Type	Age	Eligibility Requirements
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DPD	<b>Domestic Partner Disabled Child</b>	Up to age 26	Must be medically certified as disabled Must be financially supported by the employee and spouse
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**Document Options for Verifying Eligibility:**

Government Issue Birth Certificate, Notarized Affidavit of Domestic Partnership, Proof of Joint Ownership Issued Within Last 6 Months, and Federal Tax Return Claiming Child

or

Government Issued Birth Certificate, Notarized Affidavit of Domestic Partnership and Federal Tax Return Within Last 2 Years Claiming Child

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CLS	<b>Common Law Spouse</b>	N/A	Only allowable in the following states, according to the criteria listed below:
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Alabama  
Colorado  
Georgia (prior to 1/1/97)  
Idaho (prior to 1/1/96)  
Iowa  
Kansas  
Montana  
Ohio (prior to 10/10/91)  
Oklahoma (prior to 11/1/98)  
Pennsylvania (prior to 1/1/05)  
Rhode Island  
South Carolina  
Texas  
Utah  
District of Columbia

**Note for Arizona residents:** Common law marriages can not originate in Arizona. If a common law marriage originated in another state, Arizona may recognize it. Please call (888) 375-2367 if you need assistance with your documentation.

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**Document Options for Verifying Eligibility:**

Notarized [Affidavit of Common Law Marriage](#) and Proof of Joint Ownership Issued Within Last 6 Months  
**OR**

Notarized [Affidavit of Common Law Marriage](#) and [Federal Tax Return](#) Issued Within Last 2 Years

BC	<b>Biological Child</b>	Age 26 and under	Must be your biological child
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**Document Options for Verifying Eligibility:**

Government Issued Birth Certificate

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ID	Dependent Type	Age	Eligibility Requirements
DBC	<b>Disabled Biological Child</b>	Up to age 26	Must be medically certified as disabled Must be financially supported by the employee and spouse
<b>Document Options for Verifying Eligibility:</b> Government Issued Birth Certificate and <a href="#">Federal Tax Return</a> within Last 2 Years (Claiming Child)			
AC	<b>Adopted Child</b>	Up to age 26	Must be your adopted child
<b>Document Options for Verifying Eligibility:</b> Adoption Placement and Petition for Adoption <b>OR</b> Adoption Certificate			
DAC	<b>Disabled Adopted Child</b>	Up to age 26	Must be medically certified as disabled Must be financially supported by the employee and spouse
<b>Document Options for Verifying Eligibility:</b> Adoption Certificate and <a href="#">Federal Tax Return</a> within Last 2 Years (Claiming Child)			
SC	<b>Step-Child, Child of Common Law Spouse</b>	Up to age 26	Must be your step-child or the child of your Common law spouse
<b>Document Options for Verifying Eligibility:</b> Government Issued Birth Certificate, Government Issued Marriage Certificate, and <a href="#">Federal Tax Return</a> within Last 2 Years <b>OR</b> Government Issued Birth Certificate and Government Issued Marriage Certificate (if married within the last 12 months) <b>OR</b> Government Issued Birth Certificate, Notarized <a href="#">Affidavit of Common Law Marriage</a> , and Proof of Joint Ownership Issued Within Last 6 Months <b>OR</b> Government Issued Birth Certificate, Notarized <a href="#">Affidavit of Common Law Marriage</a> and <a href="#">Federal Tax Return</a> within Last 2 Years <b>OR</b> Government Issued Birth Certificate, Government Issued Marriage Certificate, and a Proof of Joint Ownership Issued Within Last 6 Months			
DS	<b>Disabled Step-Child, Disabled Child of Common Law Spouse</b>	Up to age 26	Must be medically certified as disabled Must be financially supported by the employee and spouse
<b>Document Options for Verifying Eligibility:</b> Government Issued Birth Certificate, Government Issued Marriage Certificate, and <a href="#">Federal Tax Return</a> within Last 2 Years Listing Spouse and Claiming Child			



ID	Dependent Type	Age	Eligibility Requirements
LW	<b>Legal Ward</b>	Up to age 26	Must be your legal ward Must provide court ordered documentation of legal custody
<b>Document Options for Verifying Eligibility:</b> Government Issued Birth Certificate and Court Ordered Document of Legal Custody			
DW	<b>Disabled Legal Ward</b>	Up to age 26	Must be medically certified as disabled Must be financially supported by the employee and spouse
<b>Document Options for Verifying Eligibility:</b> Government Issued Birth Certificate, Court Ordered Document of Legal Custody and <a href="#">Federal Tax Return</a> within Last 2 Years (Claiming Child)			
GC	<b>Grandchild</b>	Up to age 26	Must be your grandchild Must be legally adopted by the employee and spouse or granted court ordered legal guardianship
<b>Document Options for Verifying Eligibility:</b> Dependent Government Issued Birth Certificate, Parent Government Issued Birth Certificate, <a href="#">Federal Tax Return</a> Within Last 2 Years Claiming Grandchild and Court Ordered Document of Legal Custody			
DG	<b>Disabled Grandchild</b>	Up to age 26	Must be medically certified as disabled Must be financially supported by the employee and spouse
<b>Document Options for Verifying Eligibility:</b> Dependent Government Issued Birth Certificate, Parent Government Issued Birth Certificate, and <a href="#">Federal Tax Return</a> Within Last 2 Years Claiming Grandchild			
FC	<b>Foster Child</b>	Up to age 26	Must be your foster child
<b>Document Options for Verifying Eligibility:</b> Foster Care Letter of Placement			
QM	<b>Qualified Medical Support Order</b>	Up to age 26	Qualified Medical Child Support Order must be ordered for the employee or spouse
<b>Document Options for Verifying Eligibility:</b> Qualified Medical Child Support Order (must be ordered for the employee or spouse)			

*The above benefit descriptions describe the plan(s) generally, and in summary form only. In the event of a conflict between what is stated in this document and the governing plan document(s), the plan document(s) will control.*

# List of Acceptable Alternative Documentation

Below is a list of acceptable documents required to verify your dependent(s). For all spouse verifications, at least two forms of documentation are required. One document to verify relationship initially existed (proof of relationship) and the second to verify the relationship still exists (e.g., proof of joint ownership).

If you have any questions please review the audit documentation examples on the pages below or call the Dependent Verification Center at **(888) 375-2367**. Representatives are available to assist Monday through Friday from 8:30 a.m. to 5:30 p.m. Central time.

\*Indicates primary requested document, printed on letters

## **Proof of Relationship – Common Law**

- \*[Affidavit of common law marriage](#)

## **Proof of Relationship – Domestic Partner**

- \*[Affidavit of domestic partnership](#)

## **Proof of Relationship - Marriage**

- \*Government issued marriage certificate
- Naturalization papers indicating marital status and additional proof of financial dependency and/or residency
- Naturalization records and an additional proof of joint ownership may be accepted in lieu of a foreign marriage certificate
- Immigration papers indicating “married” status plus an additional proof of joint ownership

## **Proof of Relationship - Parent-Child**

- \*Government issued birth certificate showing the child’s parent(s) and child’s date of birth
- Note: Step-child birth certificate must list the participant’s spouse as parent
- Note: Grandchild’s birth certificate must accompany the child’s parent’s birth certificate
- Paternity test showing child’s parent(s) (date of birth must be listed)
- Court decree listing the child’s parents (date of birth must be listed)

## **Proof of Adoption**

- \*Court approved adoption papers or Adoption Placement Agreement and Petition for Adoption

## **Proof of Legal Custody**

- \*Court ordered Documentation of Legal Guardianship

## **Proof of Joint Ownership**

- Mortgage statement, credit card statement, bank statement, property tax statement, or rental/lease agreement dated within the last 6 months
- Proof of cohabitation provided by participant and spouse (separate mortgage, bank, credit card or property tax statements dated within the last 6 months showing employee and spouse residing in the same household)

## **Proof of Financial Interdependency/Co-habitation**

- \*[Federal tax return](#) within the last two filing years showing “married filing jointly” or “married filing separately” with spouse’s name indicated. First page only with Social Security numbers and monetary amounts blacked out
- \*Proof of joint ownership (mortgage statement, credit card statement, bank statement, property tax statement, or rental/lease agreement dated within the last 6 months)
- Proof of cohabitation provided by participant and spouse (separate mortgage, bank, credit card or property tax statements dated within the last 6 months showing employee and spouse residing in the same household)

# Examples of Audit Documentation Requirements

Please use to these example to help you prepare your documentation. If you have questions, please review the list of [dependent audit FAQs](#) or call the Dependent Verification Center at **(888) 375-2367**.

## Examples of Audit Documentation

- [Employee covering spouse and children](#)
- [Employee covering domestic partner and child](#)
- [Employee covering common law spouse and child](#)
- [Employee covering spouse, biological child and stepchild](#)
- [Employee covering biological child and stepchild](#)
- [Employee covering grandchild and legal ward](#)
- [Employee covering adopted child, foster child and child with adoption pending](#)
- [Example of Texas long-form birth certificate](#)

### Employee covering spouse and children

- Employee is Frank Smith
- Jane: Spouse, married in 1993
- Tommy: Child, born in 2000
- Suzy: Child, born in 1995

Name	Type of Dependent	Required Documentation
Jane	Spouse	<ol style="list-style-type: none"> <li>1. Government issued marriage certificate; and</li> <li>2. 2009 or 2010 <a href="#">Federal tax return</a></li> </ol>
Tommy	Biological child	<ol style="list-style-type: none"> <li>1. Government issued, <a href="#">long-form birth certificate</a></li> </ol>
Suzy	Biological child	<ol style="list-style-type: none"> <li>1. Government issued, <a href="#">long-form birth certificate</a></li> </ol>

### Employee covering domestic partner and child

- Employee is Frank Smith
- Jane: Spouse, domestic partner since 2003
- Suzy: Child, born to Jane in 1995

Name	Type of Dependent	Required Documentation
Jane	Domestic partner	<ol style="list-style-type: none"> <li>1. <a href="#">Domestic partner affidavit</a>; and</li> <li>2. Proof of Joint Ownership Issued Within Last 6 Months</li> </ol>
Suzy	Child, born to Jane	<ol style="list-style-type: none"> <li>1. Government issued, <a href="#">long-form birth certificate</a> that includes Jane's name</li> </ol>



### Employee covering common law spouse and child

- Employee is Frank Smith
- Jane: Spouse, common law since 2003
- Suzy: Child, born to Jane in 1995

Name	Type of Dependent	Required Documentation
Jane	Common Law Spouse	<ol style="list-style-type: none"> <li><a href="#">Common law affidavit</a>; and</li> <li>Proof of Joint Ownership Issued Within Last 6 Months</li> </ol>
Suzy	Child, born to Jane	<ol style="list-style-type: none"> <li>Government issued, <a href="#">long-form birth certificate</a> that includes Jane's name</li> </ol>

### Employee covering spouse, biological child and stepchild

- Employee is Frank Smith
- Jane: Spouse, married in 2003
- Tommy: Child, born to Frank in 2000
- Suzy: Child, born to Jane in 1995

Name	Type of Dependent	Required Documentation
Jane	Spouse	<ol style="list-style-type: none"> <li>Government issued marriage certificate; and</li> <li>Proof of Joint Ownership Issued Within Last 6 Months</li> </ol>
Tommy	Biological child	<ol style="list-style-type: none"> <li>Government issued, <a href="#">long-form birth certificate</a></li> </ol>
Suzy	Step child	<ol style="list-style-type: none"> <li>Government issued, <a href="#">long-form birth certificate</a></li> </ol>

### Employee covering biological child and stepchild

- Employee is Frank Smith
- Jane: Spouse, married in 2003 (not covered under NXP medical plan)
- Tommy: Child, born to Frank in 2000
- Suzy: Child, born to Jane in 1995

Name	Type of Dependent	Required Documentation
Tommy	Biological child	<ol style="list-style-type: none"> <li>Government issued, <a href="#">long-form birth certificate</a></li> </ol>

<b>Suzy</b>	Step child	<ol style="list-style-type: none"> <li>1. Government issued marriage certificate; and</li> <li>2. 2009 or 2010 Federal tax return; and</li> <li>3. Government issued, <a href="#">long-form birth certificate</a></li> </ol>
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**Employee covering grandchild and legal ward**

- Employee is Frank Smith
- Tommy: Grandchild, born to in 2000
- Suzy: Child, legal ward to Frank since 1995

Name	Type of Dependent	Required Documentation
<b>Tommy</b>	Grandchild	<ol style="list-style-type: none"> <li>1. Tommy’s Government issued, <a href="#">long-form birth certificate</a>; and</li> <li>2. Tommy’s Parent’s Government Issued Birth Certificate; and</li> <li>3. Federal Tax Return Within Last 2 Years Claiming Grandchild</li> </ol>
<b>Suzy</b>	Legal Ward	<ol style="list-style-type: none"> <li>1. Government issued, <a href="#">long-form birth certificate</a>; and</li> <li>2. Court Ordered Document of Legal Custody</li> </ol>

**Employee covering adopted child, foster child and child with adoption pending**


- Employee is Frank Smith
- Tommy: Adopted child, born to in 2000
- Suzy: Foster child since 2010, born in 2004
- Billy: Pending adoption, born in 2001

Name	Type of Dependent	Required Documentation
<b>Tommy</b>	Adopted child	<ol style="list-style-type: none"> <li>1. Adoption Certificate</li> </ol>
<b>Suzy</b>	Foster child	<ol style="list-style-type: none"> <li>1. Government issued, <a href="#">long-form birth certificate</a>; and</li> <li>2. Foster Care Paperwork</li> </ol>
<b>Billy</b>	Adoption Pending	<ol style="list-style-type: none"> <li>1. Adoption Placement; and</li> <li>2. Petition for Adoption</li> </ol>




# Example of Texas long -form birth certificate with parents full names

STATE OF TEXAS			CERTIFICATION OF VITAL RECORD		
DEPARTMENT OF STATE HEALTH SERVICES					
VITAL STATISTICS UNIT					
TEXAS DEPARTMENT OF STATE HEALTH SERVICES - VITAL STATISTICS FEB 14 2011 STATE OF TEXAS					
CERTIFICATE OF BIRTH			BIRTH NUMBER		
1. Child's Name First: LILLIAN Middle: CLAIRE Last: SMITH		2. Date of Birth (mm/dd/yyyy)		3. Sex FEMALE	
4a. Place of Birth - County TRAVIS		4b. City or Town (If outside city limits, give precinct no.) AUSTIN		5. Time of Birth	
7a. Place of birth <input type="checkbox"/> Clinic / Doctor's Office <input type="checkbox"/> Licensed Birthing Center <input type="checkbox"/> Home Birth (Planned to deliver at home? <input type="checkbox"/> Yes <input type="checkbox"/> No) <input type="checkbox"/> Other (Specify):		<input checked="" type="checkbox"/> Hospital		7b. Name of Hospital or Birthing Center, NPI (If Not Institution, Give Street Address)	
6a. Attendant's Name, NPI, and Mailing Address		9a. Certifier - I certify that this child was born alive at the place and time and on the date as stated.			
8b. <input checked="" type="checkbox"/> MD <input type="checkbox"/> DO <input type="checkbox"/> CNM <input type="checkbox"/> Midwife <input type="checkbox"/> Other (Specify):		9b. <input type="checkbox"/> Attendant <input checked="" type="checkbox"/> Facility Administrator / Designee <input type="checkbox"/> Other (Specify):			
10. Mother's Name Prior to First Marriage First: CAROL Middle: ANN Last: JONES			11. Date of Birth (mm/dd/yyyy)		12. Birthplace (State, Territory or Foreign Country) TEXAS
13a. Residence - State TEXAS		13b. County TRAVIS		13c. City, Town or Location AUSTIN	
13a. Zip Code		13f. Inside City Limits <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		14. Mailing Address: <input checked="" type="checkbox"/> Same As Residence, or:	
15. Father's Name First: CHRIS Middle: Last: SMITH			16. Date of Birth (mm/dd/yyyy)		17. Birthplace (State, Territory or Foreign Country) TEXAS
18. Signature of State Registrar <i>Geraldine R. Harris</i>					
VS-111.2 REV. 01/05 WARNING: THE PENALTY FOR KNOWINGLY MAKING A FALSE STATEMENT IN THIS FORM CAN BE 2-10 YEARS IN PRISON AND A FINE OF UP TO \$5,000.					



Q 0 0 2 7 4 0 9 1

LHA

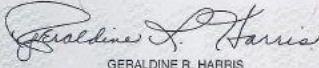


This is a true and correct reproduction of the original record as recorded in this office. Issued under authority of Section 191.051, Health and Safety Code.


MAR 11 2011

ISSUED

WARNING: THIS DOCUMENT HAS A DARK BLUE BORDER AND A COLORED BACKGROUND



GERALDINE R. HARRIS  
STATE REGISTRAR



ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



# Example of updated Federal tax form 1040 with data "blacked out"

**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** IRG Use Only—Do not write or staple in this space. OMB No. 1545-0074

For the year Jan. 1-Dec. 31, 2009, or other tax year beginning . . . 20 . . . . .

**Label** (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

**Label HERE**

Your first name and initial: **Sally** Last name: **Smith** Your social security number: **Black out all SSNs**

If a joint return, spouse's first name and initial: **Sam** Last name: **Smith**

Home address (number and street). If you have a P.O. box, see page 14. Apt. no. **555 Street**

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. **City, State 12345**

Presidential Election Campaign:  Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14)  You  Spouse

**Filing Status**

1  Single 4  Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here.

5  Qualifying widow(er) with dependent child (see page 16)

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .

b  Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 17)
Sara	Smith		Daughter	<input type="checkbox"/>
Sam	Smith, Jr.		Son	<input type="checkbox"/>

If more than four dependents, see page 17 and check here

d Total number of exemptions claimed

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7

8a Taxable interest. Attach Schedule B if required . . . . . 8a

b Tax-exempt interest. Do not include on line 8a . . . . . 8b

9a Ordinary dividends. Attach Schedule B if required . . . . . 9a

b Qualified dividends (see page 22) . . . . . 9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) . . . . . 10

11 Alimony received . . . . . 11

12 Business income or (loss). Attach Schedule C or C-EZ . . . . . 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  13

14 Other gains or (losses). Attach Form 4797 . . . . . 14

15a IRA distributions . . . . . 15a b Taxable amount (see page 24) 15b

16a Pensions and annuities . . . . . 16a b Taxable amount (see page 25) 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . 17

18 Farm income or (loss). Attach Schedule F . . . . . 18

19 Unemployment compensation in excess of \$2,400 per recipient (see page 27) . . . . . 19

20a Social security benefits . . . . . 20a b Taxable amount (see page 27) 20b

21 Other income. List type and amount (see page 29) . . . . . 21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income  22

**Adjusted Gross Income**

23 Educator expenses (see page 29) . . . . . 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . . 24

25 Health savings account deduction. Attach Form 8889 . . . . . 25

26 Moving expenses. Attach Form 3903 . . . . . 26

27 One-half of self-employment tax. Attach Schedule SE . . . . . 27

28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28

29 Self-employed health insurance deduction (see page 30) . . . . . 29

30 Penalty on early withdrawal of savings . . . . . 30

31a Alimony paid b Recipient's SSN  31a

32 IRA deduction (see page 31) . . . . . 32

33 Student loan interest deduction (see page 34) . . . . . 33

34 Tuition and fees deduction. Attach Form 8917 . . . . . 34

35 Domestic production activities deduction. Attach Form 8903 . . . . . 35

36 Add lines 23 through 31a and 32 through 35 . . . . . 36

37 Subtract line 36 from line 22. This is your adjusted gross income  37

**Black out all monetary values**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 113208 Form 1040