

## CERTIFICATION OF DOMESTIC PARTNERSHIP/ CIVIL-UNION PARTNERSHIP STATUS\*

### **Instructions:**

As an employee eligible to participate in various Alcatel-Lucent Health and Welfare Plans, you may elect coverage for (i) your domestic partner or civil-union partner, and (ii) the children of your domestic partner or civil-union partner, if any. In order to meet Plan eligibility requirements, you and your domestic partner/civil-union partner must complete and sign this Certification of Domestic Partnership/Civil-Union Partnership Status. By signing this certification, you are stating, under penalty of perjury, that you and your domestic partner/civil union partner meet the criteria described below for domestic partnership/civil-union partnership status. If either or both parts of Item 2 is checked, you are stating, under penalty of perjury, that your domestic partner/civil-union partner and your domestic partner's/civil-union partner's child(ren), if any, are your "dependents" as defined in Section 152 of the Internal Revenue Code of 1986, as amended (the "Code").

The information provided in this form shall in no way constitute legal advice from Alcatel-Lucent. Since laws respecting domestic partnerships and civil unions vary from state to state, you should consult with a tax advisor to determine the income-tax consequences of covering your domestic partner/civil-union partner and/or your domestic partner's/civil-union partner's child(ren) under Alcatel-Lucent's plans in the particular state in which you reside. If applicable, you should also consult your tax advisor to confirm whether your domestic partner/civil-union partner and/or your domestic partner's/civil-union partner's child(ren) is/are your "dependents" as defined in Section 152 of the Code. Generally, if such persons are not your "dependents" under the Code, you might experience negative tax consequences with respect to their coverage. Such consequences might include having the value of benefits received by your domestic partner/civil-union partner and, if applicable, your domestic partner's/civil-union partner's child(ren) included in your gross income. Where Alcatel-Lucent plans require employee contributions, you may be unable to "purchase" coverage for such individuals on a pre-tax basis. Again, **consult your tax advisor.**

### **Certification:**

This is to certify, under penalty of perjury, that effective \_\_\_\_\_, 20\_\_\_\_, I am making the certification(s) set forth below concerning my domestic partner or civil-union partner and his/her child(ren), if any.

#### **ITEM 1: Domestic Partner Status**

- ☐ My domestic partner meets the following requirements to qualify as a "domestic partner" for purposes of the Plan.

A "domestic partner" as defined for purposes of the Plan is an individual, whether such individual is of the same or opposite sex as the employee, who:

1. shares a common residence with the employee;
2. is in a committed relationship with the employee and consider them to be responsible for each other's welfare and financial obligations;

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\* This is not a contract of employment; either expressed or implied, and does not create contractual rights of any kind between the company and its employees or former employees. The Board of Directors (or its delegate) of the corporate sponsor of each plan reserves the right to modify, suspend, change or terminate any plan at any time. Employees should make no assumptions about any possible future changes unless a formal announcement is made by the corporate sponsor. Neither the corporate sponsor nor any plan is bound by statements made about the plans by unauthorized personnel.

3. is not the lawful spouse of any person or a member of another domestic partnership;
4. is not related to the employee by blood in a way that would prevent him/her from otherwise being legally married to the employee under state law;
5. has the mental capacity sufficient to enter into a valid contract;
6. is at least 18 years of age; and
7. is capable of consenting to the domestic partnership.

## **ITEM 2: Tax Dependent Status**

- ☐ My domestic partner's/civil-union partner's child(ren) is/are my tax "dependent(s)" within the meaning of Section 152 of the Internal Revenue Code of 1986, as amended.

Generally, to qualify as a "dependent" of the employee under federal income tax law, the child must:

1. receive over half of his/her support from the employee for the entire year (support includes food, shelter, clothing, medical and dental care, and education, and must be compared to total support, including such individual's own income);
2. have as his/her principal residence the employee's home and be a member of the employee's household for the entire year;
3. be in a relationship with the employee that does not violate local law; and
4. be a citizen or national of the United States, or a resident of the United States, or a resident of Canada, Mexico, the Canal Zone, or the Republic of Panama at some time during the calendar year in which the employee's tax year begins.

- ☐ My domestic partner/civil-union partner is my tax "dependent" within the meaning of Section 152 of the Internal Revenue Code of 1986, as amended.

Generally, the domestic partner/civil-union partner must meet the same criteria as described above for children.

## **ITEM 3: Identifying Information**

### **Eligible Employee**

Last Name	First Name	M.I.
Date of Birth	Social Security Number	

### **Domestic Partner/Civil-Union Partner**

Last Name	First Name	M.I.
Date of Birth	Social Security Number	

### **Children of Domestic Partner/Civil Union Partner (if any)**

Last Name	First Name	M.I.
Date of Birth	Social Security Number	

Last Name	First Name	M.I.
Date of Birth	Social Security Number	

I understand that falsely certifying domestic partner/civil-union partner status or tax dependent status could result in disciplinary action, including termination from Alcatel-Lucent. I agree to notify Alcatel-Lucent immediately of any changes in my domestic partner/civil-union partner relationship that would affect the statements I have made in this Certification. I further agree, upon request, to provide Alcatel-Lucent with supporting documentation as needed to verify domestic partner/civil-union partner status and/or tax dependent status. I understand and agree that, in the event any of the statements set forth herein are not true, the coverage for which this Certification is being submitted may be rescinded and I will be liable for any expense incurred by Alcatel-Lucent, an insurer, or a Health and Welfare Plan for such coverage.

Signature of Employee	Name of Employee (print)	Date
Signature of Domestic Partner	Name of Domestic Partner (print)	Date

<b>Notary Public (required)</b>
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State of \_\_\_\_\_

County of \_\_\_\_\_

On this day of \_\_\_\_\_, 20\_\_\_\_, before me appeared

\_\_\_\_\_ and \_\_\_\_\_ who  
acknowledged themselves to be the persons who agreed to the terms and statements set forth above.

\_\_\_\_\_  
Notary Public

My Commission expires: \_\_\_\_\_