



## DEFINITIONS AND REQUIRED DOCUMENTS FOR PARTICIPANTS WHO CLAIMED DEPENDENT(S) ON THEIR 2009 FEDERAL INCOME TAX RETURN

DEPENDENT TYPE	DEFINITION	REQUIRED DOCUMENTS
<b>Spouse</b>	A current legal spouse as defined by Tennessee state law. An ex-spouse, same sex spouse, common law spouse or civil union partner is <b>not</b> an eligible dependent.	<p>Page 1 of participant's 2009 Federal Income Tax Return (1040, 1040A or 1040EZ) as filed with the <b>IRS</b> listing the spouse <b>AND one of the following:</b></p> <ul style="list-style-type: none"> <li>• Signature Page of the Return</li> <li>• Certificate of Electronic Filing, Form 8879</li> </ul>
<b>Child under age 19</b>	<p>An unmarried child who resides with the participant, who is declared and legally qualifies as a dependent on the participant's Federal Personal Income Tax Return:</p> <ul style="list-style-type: none"> <li>• Natural child(ren); <b>or</b></li> <li>• Legally adopted child(ren); <b>or</b></li> <li>• Stepchild(ren); <b>or</b></li> <li>• Foster child(ren); <b>or</b></li> <li>• Child(ren) for whom you provide legal guardianship</li> </ul>	<p>Page 1 of participant's 2009 Federal Income Tax Return (1040, 1040A or 1040EZ) as filed with the <b>IRS</b> listing the child <b>AND one of the following:</b></p> <ul style="list-style-type: none"> <li>• Signature Page</li> <li>• Certificate of Electronic Filing, Form 8879</li> </ul> <p><b>OR</b></p> <p><b>If participant is divorced and required to carry coverage for dependent(s), but cannot claim your dependent(s) on your Federal Income Tax Return the following document is required:</b></p> <ul style="list-style-type: none"> <li>• A copy of the <b>Divorce Decree</b> with Court Order signed by a judge</li> </ul>
<b>Child under age 19 for whom the Plan has received a Qualified Medical Child Support Order</b>	An unmarried child for whom the participant is obligated by a "Qualified Medical Child Support Order" (a valid order, decree or judgment by a court - including approval of a settlement agreement) to pay the child's medical expenses or provide medical insurance on behalf of the child.	<p><b>One of the following documents:</b></p> <ul style="list-style-type: none"> <li>• Court documents signed by a judge</li> <li>• Medical support orders issued by a State agency</li> </ul> <p>Each Qualified Medical Child Support Order shall specify:</p> <ol style="list-style-type: none"> <li>1) the name and last known mailing address (if any) of the child covered by the order</li> <li>2) the period to which such order applies, and</li> <li>3) the medical or dental plan to which the order applies</li> </ol>
<b>Dependent age 19-25 years of age</b>	An unmarried dependent child under age 25, who falls under one of the previously listed categories (natural, adopted, step, etc.), and is a student at an educational institution including colleges, universities, technical schools, mechanical schools and night schools, but only while the dependent child is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. The term educational institution does not include on the job training courses, correspondence courses and other related schools.	<ul style="list-style-type: none"> <li>• Birth Certificate</li> </ul> <p><b>AND one of the following documents:</b></p> <ul style="list-style-type: none"> <li>• A letter from the registrar with the dependent's name, semester and number of units enrolled, and school phone number</li> <li>• A transcript with the dependent's name, school name, semester and number of units enrolled, and school phone number</li> <li>• Receipt of recent tuition payment available from Registrar's Office</li> </ul>

If you have questions, please call Secova toll-free 24 hours a day, 7 days a week at 877-616-6331  
Your call is confidential.

*Please see reverse side for additional information*

<p><b>Disabled dependent</b></p>	<p>An unmarried dependent child, who falls under one of the previously listed categories (natural, adopted, step, etc.) also includes a child who is over age 18, was covered under the plan on the day prior to the day his coverage under the Plan would have terminated due to his age and one who is mentally or physically unable to earn a living. The child must have been covered under the Plan on the day immediately before the day coverage would have terminated due to age, and proof of such disability must be submitted to the participant's Employer within 30 days of the date the child's coverage would have terminated due to age. Periodic proof that the dependent child continues to be incapable of self-support will be required.</p> <p>This provision also applies to children who become disabled between the age of nineteen (19) and age twenty-five (25) if they were a full-time student and covered by the Plan on the date of total disability. Coverage under this paragraph will terminate at age twenty-five (25).</p>	<p>Page 1 of participant's 2009 Federal Income Tax Return (1040, 1040A or 1040EZ) as filed with the IRS listing the child <b>AND one of the following:</b></p> <ul style="list-style-type: none"> <li>• Signature Page</li> <li>• Certificate of Electronic Filing, Form 8879</li> </ul> <p><b>OR</b></p> <p><b>If you are divorced and required to carry coverage for dependent(s), but cannot claim your dependent(s) on your Federal Income Tax Return the following document is required:</b></p> <ul style="list-style-type: none"> <li>• A copy of the <b>Divorce Decree</b> with Court Order signed by a judge</li> </ul>
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**REQUIRED DOCUMENTS  
FOR NEW DEPENDENT(S) ENROLLED STARTING 2010, AND NOT CLAIMED ON YOUR 2009 FEDERAL INCOME TAX RETURN**

**The following document for a Spouse:**

- Marriage Certificate

**The following documents for a natural child(ren):**

- Birth Certificate

**AND for school age children:**

- Current school admissions record, drivers license, or other document with an address to prove dependent currently resides with the participant

**ONE of the following documents for an adopted child(ren):**

- Court documents signed by a judge showing that the participant has adopted the child
- International adoption papers from country of adoption
- United States Immigration documentation showing the child is permitted to enter the United States territory as a permanent resident

**AND for school age children:**

- Current school admissions record, drivers license, or other document with an address to prove dependent currently resides with the participant

**ALL of the following documents for a stepchild(ren):**

- Marriage Certificate indicating participant's spouse is married to the participant
- Birth Certificate of stepchild

**AND for school age children:**

- Current school admissions record, drivers license, or other document with an address to prove dependent currently resides with the participant

**ONE of the following documents for foster child(ren) or children of legal guardianship:**

- Court documents signed by a judge;

**AND for school age children:**

- Current school admissions record, drivers license, or other document with an address to prove dependent currently resides with the participant

**RESOURCES TO OBTAIN DOCUMENTS:**

**Birth Certificates & Marriage Licenses:** <http://health.state.tn.us/vr/>

**Children born outside the United States:** <http://www.state.gov>

*Please call the school registrar's office to request transcripts for schools, colleges and universities.*

**If you have questions, please call Secova toll-free 24 hours a day, 7 days a week at 877-616-6331.  
Your call is confidential.**

\*Wisconsin law (Statute 69.24) strictly prohibits the copying of any vital records; therefore, if you live in the state of Wisconsin you must obtain and submit a true certified copy. DO NOT send originals or uncertified copies, as they will not be accepted.