



## Domestic Partner Certification

### **Teammate Information (to be completed by teammate): PLEASE PRINT**

Teammate Last Name	First Name	MI	Birth Date (mm/dd/yyyy)	Social Security Number	Sex M F <input type="checkbox"/> <input type="checkbox"/>	Employee Number
Domestic Partner (DP) Last Name	First Name	MI	Birth Date (mm/dd/yyyy)	Social Security Number	Sex M F <input type="checkbox"/> <input type="checkbox"/>	DP Employee Number (if applicable)

We have jointly completed this form declaring our domestic partnership. We understand the Crown Castle plan rules as they pertain to domestic partnership coverage and have carefully reviewed the Crown Castle Domestic Partner Frequently Asked Questions (FAQs). We declare:

- We are both at least 18 years of age;
- We are in an exclusive relationship;
- We are not married to each other or anyone else;
- We have not had another domestic partner or a spouse within the last twelve months;
- We are not related by blood to a degree of closeness that would prohibit marriage in our state of residence;
- We have jointly shared the same residence for at least one year immediately preceding today with the intent to continue doing so indefinitely; and
- We jointly share financial responsibility for basic living expenses such as the cost of food, shelter, and any other expenses of maintaining a household.

Accordingly, we have attached three separate documents, **all of which are at least one year old**, that substantiate our domestic partner relationship as required by Crown Castle (please see a list of acceptable documents within the Crown Castle Domestic Partner FAQs).

We understand as an alternative to meeting each of the Crown Castle rules and providing documents substantiating our domestic partnership, we can register our domestic partnership in a state that provides for such registration.

We certify the information provided on this Certification and in the documentation substantiating our domestic partnership is true and correct and understand that a false declaration may result in termination of coverage.

In the event of a false declaration, Crown Castle and the respective plans may recover damages for all costs and expenses incurred as a result of such false declaration, including, without being limited to, attorney's fees incurred by Crown Castle to recover such costs and expenses. We further understand that knowingly providing false information to Crown Castle could result in the teammate receiving disciplinary action, up to and including termination of employment. We also certify that the representations made herein are true and correct to the best of our knowledge, information and belief.



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Teammate Signature	Date Signed	Address
Domestic Partner Signature	Date Signed	Address

This form and the Domestic Partner Certification should be submitted to the Benefitsolver Employee Benefits Center – Verification Department.

Web: [benefits.crowncastle.com](https://benefits.crowncastle.com) | Phone: 713-570-5200 | Email: [YourConnection@crowncastle.com](mailto:YourConnection@crowncastle.com)

**For additional information, review the Domestic Partner FAQs or visit [benefits.crowncastle.com](https://benefits.crowncastle.com)**

## Frequently Asked Questions

### 1) What is a domestic partner relationship?

A domestic partner relationship is a relationship of two individuals of the same or opposite sex who are in a long-term, committed relationship (similar to that of a legally-recognized marriage), but who are not legally married, in which the partners agree to be jointly responsible for each other's common welfare and financial obligations.

### 2) Who qualifies as a domestic partner?

To qualify as a domestic partner of a CCI teammate, a Certification must be completed, requiring both parties to declare they:

- Are at least 18 years of age;
- Are in an exclusive relationship;
- Are not married to each other or anyone else, and have not had another domestic partner or a spouse within the prior twelve months;
- Are not related by blood to a degree of closeness that would prohibit marriage in their state of residence;
- Have jointly shared the same residence for at least one year immediately preceding the date of the signed Certification with the intent to continue doing so indefinitely; and
- Jointly share financial responsibility for basic living expenses such as the cost of housing and utilities and any other expenses of maintaining a household.

Three of the following items must be provided as verification of joint responsibility (information must be dated at least one year immediately preceding the date of this signed form to confirm eligibility at time of enrollment):

- Joint deed, mortgage, or lease;
- Joint tax return;
- Joint checking/savings account;
- Joint ownership of significant property (car, boat);
- Joint credit account or other liability;
- Joint utility bill;

- Designation of the domestic partner as primary beneficiary in the teammate's will;
- Durable power of attorney for health care or financial management;
- Designation of each other as authorized signatures on safe deposit boxes;
- Joint homeowner's or renter's insurance policy;
- Designation of the domestic partner as primary beneficiary for the teammate's life insurance coverage; or
- A relationship or cohabitation contract which obligates each of the parties to provide support for the other party.

If necessary, other similar documents may be submitted to Benefitsolver. As an alternative to meeting each of the Crown Castle rules and providing documents substantiating a domestic partnership, you can register your domestic partnership in a state that provides for such registration.

### **3) For which benefits are domestic partners eligible?**

Health, dental, vision, dependent life and EAP benefits. Domestic partners are eligible for coverage as a dependent in the benefit plans until such time as the domestic partner becomes eligible for federal Medicare (age 65). Teammates may be eligible for Family Leave to care for the serious health condition, birth, adoption, and placement of a child of a domestic partner. Further, the teammate may be eligible for a Personal Leave for reasons not meeting the definition of a Family Leave.

### **4) For which benefits are children of domestic partners eligible?**

Qualifying children of domestic partners are eligible for health, dental, vision, dependent life and EAP benefits. An eligible child of a domestic partner can be a covered dependent under a Company-sponsored plan, if the domestic partner is also a covered dependent under the same plan. Teammates may be eligible for Family Leave to care for the serious health condition of a child of a domestic partner or may be eligible for a Personal Leave for reasons not meeting the definition of a Family Leave.

### **5) How can domestic partners be enrolled for benefits?**

A completed Certification (including required documentation) and Benefits Enrollment/Change Form must be sent to Benefitsolver. Current teammates may enroll a domestic partner when their partner first meets the qualifications. New teammates may enroll their domestic partner within 30 days of hire if they meet the qualifications specified in the Certification. Teammates choosing not to enroll their domestic partner when first eligible may enroll them during Annual Enrollment provided a Certification has been completed.

**6) Are there federal tax implications for enrolling domestic partners in health, dental, and vision coverage?**

When a domestic partner is added to a Company health, dental or vision plan, the IRS considers the Company's contribution toward the additional coverage as imputed income. The coverage for a domestic partner becomes a taxable benefit to teammates with additional withholdings incorporated into the teammate's wages.

Imputed income also applies to the domestic partner's eligible children enrolled in the Company's health, dental or vision plans. However, imputed income treatment will not apply to the domestic partner's children if the teammate's own children are enrolled for coverage. These taxes can be avoided only if a teammate is eligible to claim the domestic partner and the domestic partner's children as a tax dependent under IRC Section 152. An Annual Certification of Domestic Partner's Tax Dependent Status must be completed and returned to the Crown Castle payroll team. This certification must be received no later than December 1 each year. If the certification is not received by the December 1 deadline, Crown Castle will treat your domestic partner as not being your tax dependent and you will have imputed income and tax liability as explained above.

Premium payments for health, dental, and vision coverage of a domestic partner are not eligible for pre-tax treatment and thus will be deducted from the teammate's pay on an after-tax basis. Coverage for the teammate and the teammate's eligible children will continue premium payments on a pre-tax basis.

**7) Can a domestic partner be added or deleted midyear if he/she experiences a qualified status change?**

Teammates can add a domestic partner midyear to health, dental, vision and dependent life coverage when the domestic partner first meets the qualifications set forth in the Certification, provided the teammate is currently enrolled in that plan. A domestic partner can be deleted midyear (by the teammate) if he/she is no longer eligible or experiences a qualified status change.

**8) Are domestic partners eligible for COBRA continuation coverage?**

Yes. A domestic partner is eligible for COBRA continuation coverage under the Company's health, dental, vision and EAP plans. Each plan has the specific rules for when and how such coverage is available to a domestic partner. Note that due to Internal Revenue Code rules, COBRA continuation coverage cannot be extended to domestic partners under the Company's health flexible spending account plan.

**9) Will coverage continue for the domestic partner and the domestic partner's eligible children if the teammate dies?**

Yes, if COBRA continuation coverage is elected, coverage for the domestic partner and the domestic partner's eligible children may continue.

**10) Can teammates use their flexible spending accounts for their domestic partner's unreimbursed medical and/or dental expenses?**

Not generally. However, if the domestic partner is a dependent of the teammate and is claimed on the teammate's federal income tax return, then the teammate's flexible spending account may be used to reimburse otherwise eligible expenses of the domestic partner.

**11) Can teammates use their health savings accounts for their domestic partner's unreimbursed medical and/or dental expenses?**

Not generally. However, if the domestic partner is a dependent of the teammate and is claimed on the teammate's federal income tax return, then the teammate's health savings account may be used to reimburse otherwise eligible expenses of the domestic partner.

**12) What happens if a domestic partner becomes a legal spouse of a teammate?**

Teammates must complete a Termination of Domestic Partner Relationship form and a Benefit Enrollment/Change Form and return the forms to Benefitsolver within 30 days of the marriage. Such benefit changes will discontinue the imputation of income for the Company's contribution toward the former domestic partner's coverage and allow the teammate's deductions for the former domestic partner's portion of health, dental, and vision premium payments to be made on a pre-tax basis.

**13) What if the domestic partner relationship ends?**

Termination of Domestic Partner Relationship form and, if applicable, a Benefit Enrollment/Change Form must be completed and returned to Benefitsolver within 30 days of the event. Benefit eligibility for the former domestic partner and his/her children terminates on the date the relationship ended.

**14) What else should teammates know?**

Tax and legal consequences may be associated with a teammate's decision to elect coverage for a domestic partner and the domestic partner's eligible children. As a result, teammates are encouraged to seek advice from a tax advisor and/or attorney prior to electing coverage for domestic partners and children.