



Declaration of Dependant Eligibility

3075 Fourteenth Avenue, Suite 221, Unionville, ON L3R 0G9 T 905-946-8444 F 905-946-8944 info@ombas.ca www.ombas.ca
A Private Health Services Plan as defined in S.248(1) of the Income Tax Act

Please complete declaration of student eligibility form and submit to OMBAS.

Employee/Member Information

Last Name Initial First Name
Your Plan Number Male Female Date of Birth
DD MM YYYY

Dependant Information

Last Name Initial First Name
Your Plan Number Male Female Date of Birth
DD MM YYYY
Relationship to Plan Member

I declare that the above named person is dependent upon me and meets the definition detailed below.

Signature of employee/member

Date

A **dependant** of an individual for a particular tax year is defined in subsection 118(6) to be a person who is:

- a child, grandchild, parent, grandparent, brother, sister, uncle, aunt, niece or nephew of the individual or of the individual's spouse or common-law partner;
- dependent on the individual for support at some time in the year; and
- a resident of Canada at some time in the year. (This residence requirement does not apply if the person is the child or grandchild of the individual or of the individual's spouse or common-law partner.)

The definition of dependant is further clarified in Canada Revenue Agency's Income Tax Folio S1-F1-C1 as follows:

"Whether a person is dependent upon the individual for support, for purposes of the definition is a question of fact. In general terms, support involves the provision of the basic necessities of life such as food, shelter and clothing, on a regular and consistent basis. This support may be given voluntarily or pursuant to a legal commitment."