

## Domestic Partnership



## Benefits Enrollment Guide

HUMAN RESOURCES

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FURTHERING THE EDUCATIONAL,  
RESEARCH AND COMMUNITY-  
SERVICE  
MISSION OF THE UNIVERSITY

## Introduction

SDSU Research Foundation is pleased to provide benefits coverage for domestic partners of employees and retirees. This coverage will also be available to the eligible child(ren) of an employee's domestic partner. The benefit plans available to a domestic partner and the partner's eligible child(ren) include:

- ◆ Health
- ◆ Dental
- ◆ Vision
- ◆ Employee Assistance Program (EAP)  
EAP coverage is not available to a domestic partner of a retiree

The basic provisions of all plans can be found in each contract or certificate of insurance.

## Eligibility

To qualify for benefits under a domestic partnership, the employee and domestic partner must be eligible under the terms of the applicable insurance coverage and the employee and domestic partner, or the retiree and domestic partner must have executed a domestic partnership agreement and/or registered as domestic partners in a jurisdiction which authorizes such agreements and/or registries, **OR** must meet **all** of the following criteria:

1. They must be each other's sole domestic partner and intend to remain so indefinitely.
2. Neither of them may be married or legally separated from anyone else, or in another domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity.
3. They must be at least eighteen (18) years of age and mentally competent to consent to the declaration of domestic partnership.
4. They may not be related by blood to a degree of closeness that would prohibit legal marriage in the state in which they legally reside.
5. They must currently reside together in the same residence and intend to do so indefinitely.
6. They must be jointly responsible for basic living expenses incurred during the domestic partnership.
7. They must affirm that at least THREE (3) of the following are true:
  - ◆ They have lived together continuously for the previous twelve (12) months;
  - ◆ The employee/retiree has named his/her domestic partner as a beneficiary under their will, or the domestic partner has named the employee/retiree as a beneficiary under their will;
  - ◆ The employee/retiree has granted his/her domestic partner powers under a durable power of attorney, or the domestic partner has granted the employee/retiree powers under a durable power of attorney;
  - ◆ The employee/retiree has previously named their domestic partner as a beneficiary on their life insurance policy, or the domestic partner has named the employee/retiree as a beneficiary on their life insurance policy;
  - ◆ They have a joint bank account;
  - ◆ They are cosigners of a lease or deed;
  - ◆ They are named on the same car insurance policy.

## Eligible Dependents of a Domestic Partner

In addition to health, dental, vision, and EAP coverage for a domestic partner, employees may also elect health, dental, vision, and EAP coverage for the qualified child(ren) of a domestic partner. The

child(ren) of a domestic partner are eligible for coverage if they are eligible under the applicable insurance coverage and if they are:

- ◆ Under the age of 26

### 2023 Employee Monthly Cost of Coverage for Domestic Partners

Coverage	Cigna Select HMO or Kaiser HMO	Cigna Full HMO	Cigna PPO	Dental	Vision
Employee Only (Single)	\$55	\$100	\$290.00	\$0	\$3.04
Employee & Domestic Partner (EE+1)	\$100	\$145	\$623.50	\$10	\$4.92
Employee & Domestic Partner's Child (EE+1)	\$100	\$145	\$623.50	\$10	\$4.92
Employee, DP & Employee's Child(ren) and/or DP's Child(ren) (Family)	\$130	\$175	\$855.50	\$15	\$8.64

There is no additional monthly cost to enroll in the Employee Assistance Program.

Contributions for employee coverage and their child(ren) and a domestic partner's and/or child(ren)'s coverage will be pre-tax and deducted from the employee's paycheck.

The cost of coverage for a domestic partner of a retiree is determined by the vesting schedule associated with the retiree at the time they retired. SDSU Research Foundation's Human Resources Office will calculate the amount due for retirees. Child(ren) of a retiree's domestic partner are not eligible to be enrolled in the plan, and a domestic partner of a retiree is not eligible for the Employee Assistance Program (EAP) or vision coverage.

### Tax Consequences

The Internal Revenue Service (IRS) has determined that the actual cost of the domestic partner benefit is taxable income to the employee and retiree, unless the domestic partner qualifies under the dependency criteria of Internal Revenue Code § 152(a) as modified for purposes of Internal Revenue Code §§ 105 and 106. California State taxes are not due on the value of the benefit if the dependent qualifies under the federal rules or if the domestic partnership is registered with the California Secretary of State. If the employee or retiree resides outside California, they are encouraged to contact SDSU Research Foundation's Human Resources Office for information on tax consequences of domestic partnerships in their State.

The value of SDSU Research Foundation's paid coverage that relates to a domestic partner and/or a domestic partner's child(ren) who is not a dependent under tax law will generally be considered imputed income. Imputed income is calculated as the value of the coverage provided to the domestic partner and/or the domestic partner's child(ren). Please note:

- Taxes paid on the imputed income are in addition to the employee's or retiree's monthly plan cost.
- The amount of imputed income depends on the plan in which the employee or retiree is enrolled, and the level of coverage selected.

- Imputed income is taxable and will be added to the employee’s gross income each pay period for the purposes of calculating federal and state income taxes and for Social Security and Medicare taxes.
- Imputed income will be reported on the employee’s annual Form W-2.
- For retirees, all taxes should be paid when income taxes are filed and due. At the end of the tax year, imputed income will be reported on a Form W-2 issued to the retiree.
- For employees, imputed income is not included in the calculations for life insurance, disability insurance, or retirement plan benefits.
- The employee’s or retiree’s personal income tax bracket will determine the actual tax consequences.

Since there may be tax consequences to employees or retirees who enroll a domestic partner, employees or retirees may wish to consult a tax advisor before electing this coverage.

### 2023 Monthly Imputed Income Chart for Employees

Adding	Tier Change	Kaiser	Cigna Select HMO	Cigna Full HMO	Cigna PPO	VSP Vision Cigna Only	Cigna Dental
Domestic Partner (DP) or DP’s Child	Single To EE + 1	\$575.42	\$847.34	\$952.28	\$1,333.98	\$1.88	\$28.22
DP and DP’s Child(ren)	Single To Family	\$1,060.38	\$1,438.04	\$1,616.06	\$2,261.96	\$5.60	\$79.42
DP or DP’s Child to EE + 1	EE + 1 To Family	\$484.96	\$590.70	\$663.78	\$927.98	\$3.72	\$51.20
DP or DP’s Child to Family Coverage	Family To Family	\$484.96	\$590.70	\$663.78	\$927.98	\$1.88	\$28.22

There is no cost and no imputed income to the employee for a domestic partner’s coverage under the Employee Assistance Program.

Imputed income for a retiree who enrolls a domestic partner will be calculated separately. Prior to enrollment, retirees who are interested in adding domestic partner coverage should contact SDSU Research Foundation’s Human Resources Office to determine the imputed income amount, if applicable.

### Enrollment

Employees may add or discontinue coverage for a domestic partner and/or domestic partner’s child(ren), if applicable, during the annual Open Enrollment period. Employees or retirees enrolled in an SDSU Research Foundation health plan may add domestic partners and the domestic partner’s child(ren), if applicable, to their health and dental plans, when first eligible. To enroll, the employee or retiree must submit, within 31 days of eligibility, the following forms to SDSU Research Foundation’s Human Resources Office:

1. SDSURF Declaration of Domestic Partnership Form

2. Domestic Partner Tax Dependent Certification Form
3. Only for same sex partnerships, or for opposite sex partnerships, if one of the individuals is at least age 62, State of California Declaration of Domestic Partnership Form (if applicable)
4. Benefits Enrollment or Change Form

Employees and retirees who fail to enroll a domestic partner or a domestic partner's child(ren), if applicable, when first eligible, may enroll them during the next available Open Enrollment period, or within 31 days of a qualified mid-year change.

## **Mid-Year Changes**

Changes to domestic partner coverage may be made if an employee has a qualified mid-year change and SDSU Research Foundation's Human Resources Office is notified within 31 days of the change. Below are examples of mid-year changes that would allow employees to make coverage level changes:

- ◆ Declaration of a domestic partnership  
Available through the State for same sex partners or for opposite sex partners if one of the individuals is at least 62 years old
- ◆ Birth or legal adoption of a domestic partner's child
- ◆ A change in a domestic partner's employment status
- ◆ A significant change in a domestic partner's employer's health care coverage
- ◆ Death of the domestic partner or domestic partner's child(ren)
- ◆ Termination of a domestic partnership

## **Effective Date of Domestic Partner Enrollment**

Enrollment documents must be submitted within 31 days of eligibility or within 31 days of a qualified mid-year change. All forms should be submitted to SDSU Research Foundation's Human Resources Office. Unless enrollment is based on a special enrollment event allowing retroactive coverage, coverage will be effective the first of the month following eligibility and receipt of enrollment documents. Coverage for domestic partners enrolled during the Open Enrollment period will be effective on January 1 for the following year.

## **Financial Liability of an Employee or Retiree with a Domestic Partner**

The employee or retiree is responsible for maintaining accurate enrollment status with SDSU Research Foundation's Human Resources Office. Failure to notify SDSU Research Foundation of the termination of the domestic partnership shall make the employee or retiree liable for any and all additional expenses incurred by the domestic partner and/or a domestic partner's enrolled child(ren), if applicable, including premiums paid by SDSU Research Foundation.

## **Termination of Domestic Partnership**

If the domestic partnership ends, or the domestic partner is no longer eligible, the employee or retiree must cancel all benefits coverage for the domestic partner within 31 days of the termination of the partnership. Coverage for children of the domestic partner, enrolled as a dependent child(ren) of the domestic partner must also be terminated once the domestic partnership dissolves. If you filed a Declaration of Domestic Partnership with the State, cancellation of domestic partnership coverage can be accomplished by submitting the Notice of Termination of Domestic Partnership Form to the Secretary of State, and a copy of it and all necessary change forms to SDSU Research Foundation's Human Resources office within 31 days of the dissolution of the partnership. If you did not file for a Declaration of Domestic Partnership with the Secretary of State and you wish to terminate the domestic partnership, complete and return the Notice of Termination of the Domestic Partnership Form to SDSU Research

Foundation's HR Office. The Notice of Termination of Domestic Partnership will affirm that the domestic partnership status is terminated, and that health, dental, and vision coverage will be terminated as of the end of the month in which the partnership ended. Failure to provide notification of the dissolution of the domestic partnership within 31 days may result in financial liability to the employee for claims, premium costs, and/or taxation on imputed income.

### **Termination of Coverage for Enrolled Child(ren) of Domestic Partners**

Coverage for enrolled child(ren) of domestic partners will end the last of the month in which any of the following events occur:

- The child(ren) turns age 26
- The domestic partnership ends
- The child(ren) become ineligible for coverage

To end coverage for a domestic partner's enrolled child(ren), employees must submit the appropriate change forms to SDSU Research Foundation's Human Resources Office within 31 days of the event.

### **Questions?**

For further questions or assistance regarding domestic partner coverage, contact SDSU Research Foundation's Human Resources Office at 619-594-4139 or through email at [sdsurfbenefits@sdsu.edu](mailto:sdsurfbenefits@sdsu.edu).

SDSU Research Foundation reserves the right to amend or discontinue any employee benefit plan, or any part of them, with or without notice, at any time at SDSU Research Foundation's sole discretion. If there is a discrepancy between this document and the Plan Documents, the provisions of the Plan Documents will govern.

Announcement November 2002  
Benefit Effective Date = January 1, 2003



Secretary of State

DP-1

FILE NO: \_\_\_\_\_

Declaration of Domestic Partnership

IMPORTANT — Read Instructions before completing this form.

Filing Fee - \$33.00 if both partners are under the age of 62; \$10.00 if either partner is 62 or older

This Space For Office Use Only

1. Declaration Statement (Do not alter the Declaration Statement – ALL must be true to file the Form DP-1.)

We, the undersigned, do declare the following:

- We meet the requirements of California Family Code section 297, which are as follows:
- Neither person is married to someone else or is a member of another domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity.
- The two persons are not related by blood in a way that would prevent them from being married to each other in this state.
- Both persons are at least 18 years of age, except as provided in Section 297.1.
- Both persons are capable of consenting to the domestic partnership.
- Both persons consent to the jurisdiction of the Superior Courts of California for the purpose of a proceeding to obtain a judgment of dissolution or nullity of the domestic partnership or for legal separation of partners in the domestic partnership, or for any other proceeding related to the partners' rights and obligations, even if one or both partners ceases to be a resident of, or to maintain a domicile in, this state.
- To the best of our knowledge and belief, the representations herein are true and correct, and contain no material omissions of fact.
- Filing an intentionally and materially false Declaration of Domestic Partnership shall be punishable as a misdemeanor. (Section 298(c).)

2. Names of Partners (Please type or print legibly in blue or black ink.)

Table with 3 columns: First Name, Middle Name, Last Name. Rows for Partner 1 and Partner 2.

3. Optional: Middle or Last Name Change (See Instructions for name change restrictions.)

Table with 3 columns: Date of Birth (Required for Name Change), Partner New Middle Name, Partner New Last Name. Rows for Partner 1 and Partner 2.

4. Mailing Address

Table with 4 columns: Address, City (no abbreviations), State, Zip Code.

5. Read and Sign Below (This form must be signed by both partners and acknowledged by a notary public.)

Signature lines for Partner 1 and Partner 2, each with a corresponding Date line.

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

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

On \_\_\_\_\_ before me, \_\_\_\_\_  
(insert name and title of the officer)

personally appeared \_\_\_\_\_,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)



## Instructions for Completing the Declaration of Domestic Partnership (Form DP-1)

A domestic partnership shall be established in California when both persons file a Declaration of Domestic Partnership (Form DP-1) with the Secretary of State.

Effective January 1, 2020, all couples regardless of age or sexual orientation that are eligible to be married may register with the California Secretary of State as domestic partners.

Registered domestic partners have the same rights, protections, and benefits, and are subject to the same responsibilities, obligations, and duties under California law as are granted to and imposed upon spouses.

In circumstances when a registered domestic partnership meets all the requirements listed in [Section 299\(a\)](#), the domestic partnership may be terminated by filing a [Notice of Termination of Domestic Partnership](#) form with the California Secretary of State.

### Fees:

- The fee for filing Form DP-1 is **\$33.00** if both partners are under the age of 62.
- The fee for filing Form DP-1 is **\$10.00** if either partner is 62 or older.
- A separate, non-refundable **\$15.00** special handling fee is required if you submit in person (drop off) your completed document at our Sacramento or Los Angeles office.
- The certification fee is **\$5.00** for each certified copy requested. Certified copies are optional.\*

One plain copy of the filed Declaration of Domestic Partnership and a Certificate of Registration of Domestic Partnership will be provided to the partners once the Declaration is filed with our office.

\*It is common for other entities (e.g., California DMV, Social Security Administration, medical insurance provider, etc.) to request proof of a domestic partnership once filed. California Family Law provides that a certified copy of the Declaration of Domestic Partnership is acceptable as proof the Domestic Partnership is filed with the Secretary of State's office.

**Payment Type:** Options vary by method of submission. Checks or money orders should be made payable to the Secretary of State.

- By mail, the Sacramento office accepts payment made by check or money order.
- In person, the Sacramento office accepts payment made by check, money order, cash, or credit card (Visa or Mastercard).
- In person, the Los Angeles office accepts payment made by check, money order, or credit card (Visa or Mastercard). The Los Angeles office does not accept cash.

If you are not completing this form online, please **type** or **legibly print** in black or blue ink. **Complete the Declaration of Domestic Partnership (Form DP-1) as follows:**

Item	Instruction	Tips
1.	These statements are required by statute and must not be altered.	
2a & b.	Enter the current names of Partner 1 and Partner 2.	<ul style="list-style-type: none"> <li>• If there is a suffix, e.g. Jr., III, etc., include this as part of the last name.</li> </ul>
3a & b.	<b>Optional:</b> Either partner has the option of changing their middle or last names upon registration of a Domestic Partnership. If choosing to do so, enter	<ul style="list-style-type: none"> <li>• Can adopt the following middle or last names:                             <ul style="list-style-type: none"> <li>– Current last name of the other domestic partner.</li> </ul> </li> </ul>

	the new middle and/or last name and date of birth.	<ul style="list-style-type: none"> <li>– Last name of either domestic partner given at birth.</li> <li>– A name combining into a single last name all or a segment of the current last name or the last name of either domestic partner given at birth.</li> <li>– A hyphenated combination of last names.</li> <li>• Additional proof must be provided if the new middle and/or last name uses names other than the middle or last names provided by the partners in section 2 of form DP-1, such as a name given at birth that is not the current legal name. A photocopy of a birth certificate is a sufficient and acceptable form of proof.</li> </ul>
4.	Enter a mailing address for the partnership.	<ul style="list-style-type: none"> <li>• A complete mailing address is required (address, city, state, zip code).</li> <li>• Do not abbreviate city names.</li> </ul>
5.	Sign and date.	<ul style="list-style-type: none"> <li>• Must be a wet signature.</li> <li>• The signatures of both partners must be notarized either on a single certificate of acknowledgment, or two separate certificates of acknowledgment.</li> <li>• The Declaration of Domestic Partnership must be signed using the name of the individual prior to the name change, if any, listed on this form.</li> </ul>

**Where to File:** For easier completion, this form is available at the Secretary of State’s office or on the Secretary of State’s website at <https://www.sos.ca.gov/registries/domestic-partners-registry/>.

The completed form can be mailed to Secretary of State, Domestic Partners Registry, P.O. Box 942870, Sacramento, CA 94277-2870, or delivered in person to the Sacramento office, or delivered in person to the Los Angeles office. Please refer to the Secretary of State’s website at [www.sos.ca.gov/registries/domestic-partners-registry/contact/](http://www.sos.ca.gov/registries/domestic-partners-registry/contact/) for office locations and phone numbers.

**Legal Authority:** Statutory filing provisions are found in Family Code Sections [297](#) and [298](#). All statutory references are to the California Family Code, unless otherwise stated.

**SDSU Research Foundation  
Declaration of Domestic Partnership Form**

Employee/Retiree ID	Print Employee/Retiree Full Name
Domestic Partner Date of Birth	Print Domestic Partner Full Name

We certify and declare that we are domestic partners in accordance with the following criteria and are eligible for benefits coverage as domestic partners under SDSU Research Foundation's health, dental, vision, and Employee Assistance Program (if applicable).

For the purpose of eligibility, a domestic partnership consists of two adults of the same or opposite sex, who have chosen to share their lives in a committed relationship equivalent to that of married persons, and who reside together and share a mutual obligation of support for the basic necessities of life.

Based on this definition, we declare and acknowledge that we meet **all** of the following criteria:

1. We are each other's sole domestic partner and intend to remain so indefinitely.
2. Neither of us is married or legally separated from anyone else, or in another domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity.
3. We are at least eighteen (18) years of age and mentally competent to consent to the declaration of domestic partnership.
4. We are not related by blood to a degree of closeness that would prohibit legal marriage in the state in which we legally reside.
5. We currently reside together in the same residence and intend to do so indefinitely.
6. We are jointly responsible for basic living expenses incurred during the domestic partnership.
7. We have executed a domestic partnership agreement and/or registered as domestic partners in a jurisdiction which authorizes such agreements and/or registries, **OR** at least three of the following are true (check at least 3 that apply and provide documentation):
  - We have lived together continuously for the previous twelve (12) months;
  - One of us has named the other as a beneficiary under our will;
  - One of us has granted the other powers under a durable power of attorney;
  - One of us has named the other as a beneficiary on our life insurance policy;
  - We have a joint bank account;
  - We are cosigners of a lease or deed;
  - We are named on the same car insurance policy.

## Acknowledgments

We understand that this declaration may have legal implications relating, for example, to the ownership of property or to the taxability of benefits provided, and that before signing this declaration, we should seek legal and accounting advice concerning such matters.

We further understand that SDSU Research Foundation reserves the right to amend or discontinue its benefits program, including but not limited to its provision of domestic partner benefits, at any time at SDSU Research Foundation's sole discretion.

## Declaration

The representations herein are true, correct and contain no material omissions of fact to our best knowledge and belief.

Signature of Employee/Retiree	Date
Print Name of Domestic Partner	
Signature of Domestic Partner	Date
Print Name of Witness	
Signature of Witness	Date
Common Residence Address	

**SDSU Research Foundation  
Domestic Partner/Same-Sex Spouse Tax Dependency Certification Form**

Employee ID	Print Employee/Retiree Name
Print Name of Domestic Partner or Same-Sex Spouse	
Effective Date	
<p>Check Appropriate Box</p> <p><input type="checkbox"/> My domestic partner or same sex spouse qualifies under the dependency criteria of IRC §152(a), as modified for purposes of IRC §105 and IRC §106. I understand that this health benefit will not be taxed to me as imputed income.</p> <p><input type="checkbox"/> My domestic partner or same-sex spouse does not qualify under the dependency criteria of IRC §152(a), as modified for purposes of IRC §105 and IRC §106; however, I certify that we have filed a <i>Declaration of Domestic Partnership</i> with the State of California or are in a domestic partnership, civil union or marriage recognized by the State of California. I understand that this health benefit will be taxed to me as imputed income for federal tax purposes.</p> <p><input type="checkbox"/> My domestic partner or same-sex spouse does not qualify under the dependency criteria of IRC §152(a), as modified for purposes of IRC §105 and IRC §106, and we have not filed a <i>Declaration of Domestic Partnership</i> with the State of California and are not in a domestic partnership, civil union or marriage recognized by the State of California. I understand that this health benefit will be taxed to me as imputed income for federal and California tax purposes.</p>	

I understand that if my tax situation changes, I will notify SDSU Research Foundation’s Human Resources Office immediately in order to make the appropriate changes in my benefits deductions.

I hereby certify, under penalty of perjury, that the information provided by me is true and correct to the best of my knowledge.

Employee/Retiree Signature	Date
Employer’s Signature	Date Received
<b>For HR Use Only: Effective Payroll Date</b>	



# State of California Secretary of State

FILE NO: \_\_\_\_\_

(Office Use Only)

## Notice of Termination of Domestic Partnership (Family Code section 299)

**Instructions:**

- Complete and send to:**  
Secretary of State  
P.O. Box 942870  
Sacramento, CA 94277-2870  
(916) 653-3984
- There is no fee for filing this Notice of Termination of Domestic Partnership.**
- Both registered domestic partners must sign the same Notice of Termination of Domestic Partnership form pursuant to Family Code section 299(a)(1), and both signatures must be notarized. The signatures can be acknowledged at different times by different notaries public as long as separate certificates of acknowledgment are attached to the form.**

**We, the undersigned, do declare that:**

We are terminating our domestic partnership. We have read and understand the brochure prepared by the Secretary of State describing the requirements, nature, and effect of terminating a domestic partnership. We also declare that all of the conditions exist as specified in Family Code section 299(a).

Secretary of State File Number (if known): \_\_\_\_\_

_____	_____	_____	_____
Signature of Partner	Printed Name (Last)	(First)	(Middle)
_____	_____	_____	_____
Signature of Partner	Printed Name (Last)	(First)	(Middle)

**RETURN TO** (Enter the name and the address of the person to whom a copy of the filed document should be returned.)

NAME [ ]

ADDRESS

CITY/STATE/ZIP [ ]

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

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

On \_\_\_\_\_ before me, \_\_\_\_\_  
(insert name and title of the officer)

personally appeared \_\_\_\_\_,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)