
Important Notice: You should seek legal advice before signing this affidavit to ensure that you understand the possible legal effects of this acknowledgment of a Domestic Partner relationship.

**AFFIDAVIT OF DOMESTIC PARTNERSHIP
FOR
ARHAUS FURNITURE**

This affidavit is to be completed by both the Employee and the declared Domestic Partner. The affidavit must be notarized before submitting it to Arhaus Furniture.

Section 1. Domestic Partnership Requirements

We certify that:

- (1) if we reside in a jurisdiction that permits registration or filing of Domestic Partnerships, we have registered or filed our Domestic Partnership in that jurisdiction and will provide copies of such registration or filing upon request to Arhaus Furniture; or
- (2) we satisfy all of the following requirements:
 - a. we have an exclusive mutual commitment to share responsibility for each other's welfare and financial obligations;
 - b. we are each 18 years of age or older;
 - c. neither of us is married or in a civil union or similarly recognized relationship;
 - d. we are not related by blood in a manner that would bar a marriage in the state in which we reside;
 - e. two or more of the following exist as evidence of joint responsibility for basic financial obligations and (please check those items that apply):
 - joint mortgage, lease or ownership of house;
 - proof that your domestic partner is the primary beneficiary on an insurance policy;
 - proof that your domestic partner is the primary beneficiary of your will; or
 - a joint checking, savings, or motor vehicle loan with your domestic partner.

Section 2. Declaration of Domestic Partnership & Acknowledgments

We declare that the statements in Section 1 are true and correct. We have read and understand the terms and conditions contained in this affidavit. We further understand and acknowledge that:

- (i) falsely certifying eligibility or failing to inform the Company of loss of eligibility could result in disciplinary action, up to and including termination of employment of the employee participant;
 - (ii) if either of us has made a false statement regarding his or her qualification as a domestic partner or has failed to comply with the terms of this affidavit, the Company may recover from either or both of us the costs of providing benefits to which a person was not entitled and was secured by misrepresentation, including attorneys' fees;
 - (iii) the Company reserves the right to request proof that our partnership meets the joint residency and financial interdependency eligibility criteria and we agree to supply such proof upon asked;
-

- (iv) unless my partner qualifies as a dependent under Section 152 of the Internal Revenue Code, the fair market value of these benefits to my domestic partner is considered taxable income to me;
- (v) we must notify the Company in writing by filing an Affidavit of Termination of Domestic Partnership within 30 days of any change in our status as domestic partners that would make us no longer eligible for benefits under the terms of this Affidavit;
- (vi) this document will be treated as confidential, subject to disclosure for plan administration purposes, as required by law or upon our express written consent;
- (vii) the Company reserves the right to unilaterally change the terms, conditions for qualification, or discontinue eligibility for domestic partner benefits at any time.

Print Employee Name: _____

Employee Signature: _____ Date: _____

Employee Social Security Number: _____

Employee Date of Hire: _____

Print Domestic Partner Name: _____

Domestic Partner Signature: _____ Date: _____

Address of Employee and Domestic Partner: _____

On what date did your Domestic Partnership begin? _____

State of _____ County of _____

On this _____ day of _____ in the year of _____, before me _____

Personally appeared _____, personally known to be (or proved to me on the basis of satisfactory evidence) the persons whose names are subscribed to this instrument and acknowledged that they executed it.

SIGNATURE AND SEAL OF NOTARY PUBLIC

Instructions to Employee:

Return the original notarized copy of this affidavit to: Advia Terlop Benefits Administrator.

Important Notice: You should seek the advice of a tax professional before signing this form to ensure that you understand the possible tax effects of this document.

TAX TREATMENT OF DOMESTIC PARTNERSHIPS

The U.S. Internal Revenue Service has addressed the issue of domestic partner coverage in several private letter rulings. According to those rulings, employment based health benefits for domestic partners or non-spouse cohabitants are excludable from taxable income only if the recipients are legal spouses or legal dependents.

Therefore, if your domestic partner does not qualify as a dependent under Section 152 of the Internal Revenue Code, Arhaus Furniture is required to compute the fair market value of the healthcare benefits provided to your domestic partner and include that amount in your gross taxable income on your W-2. If your domestic partner qualifies as a dependent under the requirements of IRC Section 152, the value of the healthcare coverage will not be included in your gross taxable income. Please seek appropriate accounting advice to ensure that you fully understand the definition of "dependent" as provided by the Internal Revenue Code.

Please certify below whether you are claiming your domestic partner as a dependent and whether the IRC section 152 requirements have been met:

- My domestic partner relationship does meet the IRC Section 152 requirements, and therefore, my domestic partner qualifies as a dependent; or
- My domestic partner relationship does not meet the IRC Section 152 requirements, and therefore, my domestic partner does not qualify as a dependent. I understand that the fair market value of the healthcare benefits provided to my domestic partner will be included on my W-2 as taxable income.

Employee Name (Print)

Date

Employee Signature