



Application for Difficulty of Care Federal Income Exclusion

Client Name:	Client ID:
Individual Provider Name:	Individual Provider ID:

Section A: Applying for Difficulty of Care Federal Income Exclusion

Certain payments you (Individual Provider) receive for providing personal care services funded by Medicaid in the same home as your client are considered Difficulty of Care payments and are not subject to Federal Income Tax (FIT) deductions. If you do not have to pay federal income tax, WA IPOne through Public Partnerships will not report your pay as income, and you will not have to pay FIT on qualifying payments.

STEP 1: Review information regarding the Difficulty of Care Federal Income Exclusion. Information is available on Public Partnerships' website at <http://publicpartnerships.com/programs/washington/IPOne>

STEP 2: If you qualify for the Difficulty of Care income exclusion the following 3 boxes must apply and be checked:

- I provide services to my client in the same home where the client also lives. (NOTE: The client receiving care must live in the same home as the individual provider. It does not matter who owns or rents the home.)
- I do not live in a different home from my client.
- This is the home where I live and have regular meals, daily life, and holidays with family.

▪ All the above must apply to be eligible for the Difficulty of Care Federal Income Exclusion.

Under penalties of perjury, I declare that I am an Individual Provider receiving payments under a state Medicaid Home and Community-Based Services program. I live in the same home with, and I provide personal care services to, the client listed at the top of this form.

Individual Provider Signature: _____

Date: _____

Section B: Terminating Difficulty of Care Federal Income Exclusion

Under penalties of perjury, I declare that I no longer reside with a client that I provide personal care services to and who is receiving services under a state Medicaid Home and Community-Based Services program.

Individual Provider Signature: _____

Date that I no longer qualify: _____

Return this form by fax or mail:



Toll-free Fax #
1-855-901-6904

Public Partnerships
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