

Employee Application for Difficulty of Care Federal Income Tax Exclusion Form Instructions

You *may* be eligible for a *Difficulty of Care Federal Income Tax Exclusion* if you meet the criteria listed on this form. If you are eligible for this exclusion, Federal Income Tax will not be withheld from your payments that you receive through the Waiver program.

Please complete either Section A or section B. Do NOT complete both sections.

SECTION A – Applying for a Difficulty of Care Federal Income Tax Exclusion

PPL does not make a determination if you are eligible for this exclusion. Upon receipt of a properly completed form, PPL will begin to exclude Federal Income Tax for any payments eligible for the DOC exclusion. A properly completed form includes:

1. Completion of both the Participant and the Employee's Name and ID #,
2. All three boxes checked in STEP 2,
3. The Employee's signature under the declaration in STEP 4

To assist in determining if you are eligible, you may review the information on PPL's website at:

<http://www.publicpartnerships.com>

Do NOT complete Section B if you are CLAIMING the exclusion.

SECTION B – Terminating Difficulty of Care Federal Income Tax Exclusion

You may use this form to terminate your Federal Income Tax Exclusion if any of the criteria in STEP 2 no longer apply to you. A properly completed Termination includes:

1. Completion of both the Participant and the Employee's Name and ID #,
2. Signing your name
3. Entering the date that you were no longer eligible for the exclusion.

Do NOT complete SECTION A if you are TERMINATING your exclusion.

Please submit your completed form to Public Partnerships by mail or fax:

- **Mail:** * 601-3 East Brockway Ave., Suite E, Morgantown, WV 26501 or
* 200 Association Dr., Suite 130, Charleston, WV 25311
- **Fax:** * **ADW:** 1-866-388-1626
* **I/DD:** 1-877-567-0071
* **TBI:** 1-866-616-5497