



## Difficulty of Care Federal Income Tax Exclusion Instructions

You may be eligible for a *Difficulty of Care (DOC) Federal Income Tax Exclusion* if you meet the criteria listed in this section. If you are eligible for this exclusion, Federal Income Tax will not be withheld from your Difficulty of Care Payments.

### Applying for a Difficulty of Care Federal Income Tax Exclusion

Public Partnerships LLC (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:

- All three boxes checked in STEP 2

Section A: Applying for Difficulty of Care Federal Income Exclusion	
<p>Certain payments you (Attendant) get for providing Medicaid services in their home are considered Difficulty of Care payments and federal income tax will not be taken out of your pay for those services. To see if you don't have to pay federal income tax on the Difficulty of Care services, complete the following steps. If you do not have to pay federal income tax, Virginia Consumer-Directed Programs will not report your pay as income and you will not have to pay federal income taxes.</p>	
<p><b>STEP 1:</b> Review information regarding the Difficulty of Care Federal Income Tax Exclusion. Information is available on Public Partnerships' website at: <a href="http://www.publicpartnerships.com">http://www.publicpartnerships.com</a>.</p>	
<p><b>STEP 2:</b> Check all that apply:</p>	
<p><input type="checkbox"/> I provide services to the consumer in my home. (NOTE: The consumer receiving care must live in the same home as the consumer care provider, it does not matter who owns the home.)</p>	
<p><input type="checkbox"/> I do not live in a different home.</p>	
<p><input type="checkbox"/> This is the home where I live and have meals and holidays with family.</p>	
<p>▪ <u>Only if all the above are checked you will not have to pay federal income tax on the Difficulty of Care services you do.</u></p>	
<p><i>Under penalties of perjury, I swear that I am an attendant receiving pay from a state Medicaid Home and Community-Based Services program. I live in the same house and I provide services for, the consumer listed at the top of this form.</i></p>	
Attendant Signature:	Date:

In order to assist you in determining if you are eligible, please review the information on PPL's website at:

<http://www.publicpartnerships.com>