



## Application for Difficulty of Care Federal Income Tax Exclusion

<b>Consumer Name:</b>	<b>Consumer ID:</b>
<b>Attendant Name:</b>	<b>Attendant ID:</b>

### Section A: Applying for Difficulty of Care Federal Income Exclusion

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.

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

**STEP 2:** Check all that apply:

- 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.)
- I do not live in a different home.
- This is the home where I live and have meals and holidays with family.

▪ Only if all the above are checked you will not have to pay federal income tax on the Difficulty of Care services you do.

*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.*

<b>Attendant Signature:</b>	<b>Date:</b>
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### Section B: Terminating Difficulty of Care Federal Income Tax Exclusion

*Under penalties of perjury, I swear that I no longer live with a consumer that I provide services for and am not receiving payments under a state Medicaid Home and Community-Based Services program.*

<b>Attendant Signature:</b>	<b>Date that I no longer qualify:</b>
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