



DIFFICULTY OF CARE FEDERAL INCOME EXCLUSION

Personal Assistant (PA) Name

First: Last: PPL ID:

Member Name

First: Last: PPL ID:

Employer Name (this must be completed)

First: Last:

Some Employees may not owe taxes on their Self-Directed Services earnings. This is because they qualify for the Difficulty of Care Federal Income Exclusion (DOC). In that case, Public Partnerships LLC (PPL) will not report the payments as income and will not withhold applicable taxes. As a reminder, PPL is not your Employer.

To determine if you qualify, read the items below.

Part 1: Applying for Difficulty of Care Federal Income Exclusion

Select all that apply:

- I provide services to the Member in my home.
- I do not have a separate home where I live.
- This is the home where I live and perform the routines of private life, including shared meals and holidays.

! IMPORTANT:

- If all the above apply, you qualify for the DOC.
- If both the state taxing authority and program rules follow federal guidelines for DOC, the exclusion would also apply at the state level.
- You understand that if you no longer live with the Member, you will no longer qualify. You must cancel the DOC by completing Part 2 below.

If none of the above apply, select the option below.

- None of the above.

Part 2: Cancelling Difficulty of Care Federal Income Exclusion

Select if applies:

- I no longer live with the Member that I provide services to.

Agree and Sign

I confirm:

- I have read all of this form.
- I am providing services to the Member receiving payments under a state Medicaid, Home and Community-Based Services program.
- The details provided are accurate and complete.

PA Signature:

Date:

3/20/2024