



Difficulty of Care Tax Exemption Affirmation Form About the Exclusion

- When a direct care worker lives with the participant that they provide services to, their income **may be** excluded from Federal Income Tax.

In order to qualify for the exclusion you must be able to answer - **YES to all the statements below:**

1. I provide services to the individual participant in my home. (It doesn't matter who owns or rents the home.) **Yes**____ **No**____
2. I do not have a separate home where I reside. **Yes**____ **No**____
3. This is the home where I reside and regularly perform the routines of private life, including shared meals and holidays with family. **Yes**____ **No**____

Under penalties of perjury, I declare that I am an individual care provider receiving payments under a state Medicaid Home and Community-Based Services waiver program for care I provide to:_____ who lives in my home or in the same home under the care recipient's plan of care in keeping with the IRS Sec 131 notice and IRS Notice 2014-7.

Signed: _____

Date: ___/___/___

Name of Employee: