



DIFFICULTY OF CARE FEDERAL INCOME EXCLUSION

Provider Name

First: Last: PPL ID:

Participant Name

First: Last: PPL ID:

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 Participant 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 Participant, 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 Participant that I provide services to.

Agree and Sign

I confirm:

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

Provider Signature:

Date: