



## Attestation of Individual Provider's Living Situation

To claim the Medicaid Qualified Waiver payments as being exempt, per IRS Notice 2014-7, I attest that I live with and provide personal care services to:

Client's Name (First and Last)	Client's Date of Birth
Provider's Name (First and Last)	Provider Number
Provider's Signature	Date

**If you provide paid service and live with more than one client, you must complete one form for each client you live with.**

Return attestation form to contracting staff or Case Manager / Social Service Specialist assigned to the client's case.

### Important Notice to Individual Providers

You may be exempt from Federal Income Tax if you meet the criteria in IRS Notice 2014-7.

Exemption criteria:

- Provider must live in the same home as the client; and
- Provider must provide personal care services to a client enrolled in one of the qualifying 1915(c) waivers:
  - Home and Community Services Division waivers
    - COPES
    - New Freedom
  - Developmental Disability Administration waivers
    - Basic Plus
    - Core
    - CIIBS

PLEASE NOTE: Medicaid Personal Care (MPC) service and personal care provided through the RCL program do not qualify for this tax benefit.

Complete this attestation form and return to contracting staff or the case manager assigned to the client's case. Without this form, the department cannot determine if you qualify for this exemption. You must complete one form for each client you live with.

**Completing the attestation form stops your voluntary tax withholding for the services paid on behalf of the identified client.**

- Payment for services provided to the identified client will no longer be reported to the IRS as wages.
- If you work for multiple clients, and you only meet the exemption criteria for one client, only the payments made on behalf of the identified client(s) will be exempt from Federal Income Tax withholding.
- You may want to contact your tax advisor or the IRS. Stopping Federal Income Tax withholding could cause a tax liability owed to the IRS for the clients you serve that do not meet the exemption.

To learn more about this new ruling please visit the IRS website: [www.irs.gov/irb/2014-4\\_IRB/ar06.html#d0e508](http://www.irs.gov/irb/2014-4_IRB/ar06.html#d0e508)

The Frequently Asked Questions (FAQ's) put out by the IRS regarding this notice can be found at: <http://www.irs.gov/Individuals/Certain-Medicaid-Waiver-Payments-May-Be-Excludable-From-Income>

If you have additional questions about this change, please contact the DSHS Tax Unit at 360-664-5830 or email [Taxinfo@dshs.wa.gov](mailto:Taxinfo@dshs.wa.gov).

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