



## IRS SECTION 131 NOTICE 2014-7 COMPLIANCE STATEMENT

Participant-hired Worker Name: \_\_\_\_\_ Last 4 Digits of SSN: \_\_\_\_\_

ID Number: \_\_\_\_\_ Participant Name: \_\_\_\_\_

Yes       No      Do you and the Participant-Employer permanently live together full-time?

Yes       No      Are the payments funded by a state Medicaid sponsored program?

If you answer yes to both of the questions above, you may be eligible for the Difficulty of Care Federal and State Income Tax Exclusion. If you are eligible, Premier FMS will not report your payments as income and will not withhold any federal or state income taxes. You may claim this exemption by signing below and submitting the form back to Premier FMS by:

**Mail:**  
PO Box 26001  
Milwaukee, WI 53226

**Drop Off:**  
10425 W North Ave.  
Suite 345  
Milwaukee, WI 53226

**Email:**  
HR@premier-fms.com

**Fax:**  
1-888-551-5286

### **Please remember to still turn in a W-4.**

*Please note that it is your responsibility to let Premier FMS know if your living situation or funding source changes. If you fail to do this, you could possibly get a bill from the IRS during tax time. **Premier FMS cannot provide any tax advice on your personal tax situation.** Please consult your tax professional if you have any questions on this exemption.*

### **DECLARATION**

Under penalties of perjury, I declare that I am an individual care provider living with the care recipient and receiving payments under a qualifying state Medicaid program as defined in IRS Notice 2014-7 for care I provide to \_\_\_\_\_, under a plan of care.

Participant-hired Worker Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**STOP HERE**

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### **TERMINATING DIFFICULTY OF CARE FEDERAL AND STATE INCOME TAX EXCLUSION**

Under penalties of perjury, I declare that I no longer live with the individual that I provide services to and who is receiving Medicaid funds for payments.

Participant-hired Worker Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_