



STATEMENT OF COMPLIANCE
IRS SECTION 131 NOTICE 2014-7

Table with 2 columns: Individual Care Provider (Employee) Name, Participant/Consumer Name

INDIVIDUAL CARE PROVIDER

Per the above notice, the undersigned hereby declares:

Under penalties of perjury, I declare that I am an individual care provider receiving payments under a qualifying state Medicaid Waiver program as defined in IRS Notice 2014-7. I provide care to and reside in the home of _____.

I am not required to report income earned under this program. Federal and state income taxes should not be withheld from my paycheck. I understand that since I am eligible for 2014-7, I am also Live-In Exempt and will not be eligible for overtime.

If non-taxable wages have been reported by Consumer Direct Care Network (CDCN) in Box 1 of my Form W-2, I can deduct the nontaxable wages from my taxable income as directed in IRS Notice 2014-7 when I file my tax return.

If I no longer qualify for IRS Notice 2014-7, I will notify CDCN in advance of the change. At that time, the federal and state income tax withholding will resume. If the IRS deems I was not eligible for 2014-7 and taxes were not paid, I agree that I will be liable for any back taxes owed.

I agree that CDCN will quit withholding on all time submitted after this form is signed and provided to CDCN. All of the following information is required:

Printed Name: _____

Signature: _____ Date: _____

Employee ID #: _____ Social Security #: _____

PARTICIPANT/CONSUMER

I am the person receiving care from _____. I am familiar with the laws supporting this Notice. I agree with my individual care provider's statement and signature above. I also agree that this is an accurate representation of the facts regarding services performed on my behalf.

Printed Name: _____

Signature: _____ Date: _____

