CDSS
WILL LIGHTBOURNE
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES

EDMUND G. BROWN JR.
GOVERNOR

November 1, 2016

TO: IHSS and WPCS Providers

Under Internal Revenue Service (IRS) Notice 2014-7, the wages received by WPCS providers who live with the recipient of those services are not considered part of gross income for purposes of federal income tax (FIT). On March 1, 2016, CDSS received a ruling from the IRS that IHSS wages received by IHSS providers who live in the same home with the recipient of those services are also excluded from gross income for purposes of FIT.

Beginning January 2017, Providers will have the option to self-certify living arrangements to exclude IHSS/WPCS wages from FIT by completing and submitting a Live-In Self-Certification Form (SOC 2298). All of the requested information on the form must be provided and the form must include the provider's signature and the date the form was signed. The form may be found on the CDSS website (www.cdss.ca.gov) beginning November 15, 2016.

Note: W-2 forms for past year wages paid prior to 2017, or for 2017 wages paid prior to the receipt and processing of the Self-Certification form will not be amended. Please contact the IRS or a Tax Preparer for questions or how to file an amended return for past years. For more information, please visit the IRS website (www.irs.gov).

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LIVE-IN PROVIDER SELF-CERTIFICATION INFORMATION NOTICE

Dear In-Home Supportive Services (IHSS) and/or Waiver Personal Care Services (WPCS) Provider:

This notice is being sent to inform you that beginning January, 2017, the California Department of Social Services (CDSS) will begin allowing IHSS and WPCS providers to self-certify whether they live in the same home with the recipient for whom they provide services.

Under Internal Revenue Service (IRS) Notice 2014-7, the wages received by WPCS providers who live with the recipient of those services are not considered part of gross income for purposes of federal income tax (FIT). On March 1, 2016 CDSS received a ruling from the IRS that IHSS wages received by IHSS providers who live in the same home with the recipient of those services are also excluded from gross income for purposes of FIT.

How Do I Exclude My Wages from FIT?

Beginning January 2017, you will have the option to self-certify your living arrangements to exclude IHSS/WPCS wages from FIT by sending the enclosed Live-In Self-Certification Form (SOC 2298). All requested information on the form must be provided and the form must include your signature and the date you signed the form.

What Do I Do For Wages Paid Before My Self-Certification Form Is Received?

Your form W-2 for past year wages paid prior to 2017, or for 2017 wages paid prior to the receipt and processing of your Self-Certification form will not be amended. Providers are encouraged to consult with a tax advisor or contact the IRS directly with questions.

Do I need to file a Live-In Self-Certification Form every year?

Your exclusion from FIT will continue each year you continue to work for, and live with, your recipient and you will not need to re-certify every year.

SAMPLE

What happens if I stop living with the recipient?

If your living arrangements change and your recipient no longer lives with you but you continue to provide care to the recipient, you should file a Live-In Self-Certification Cancellation Form (SOC 2299) with the Processing Center. In addition, you should file SOC Form 840 (change of address) with the IHSS County Office. Please contact the Provider Help Desk at 1-866-376-7066 to request information for obtaining the Live-In Self-Certification Cancellation Form.

What do I do if I live with more than one recipient?

If you work and reside with more than one recipient, you must complete and submit a separate Live-In Self-Certification Form for each recipient.

When can I expect my Live-In Self-Certification Form To Be Processed?

Your Tax Year 2017 wages will continue to be included as federal taxable wages until a correct and fully completed Live-In Self-Certification Form is processed.

It may take up to 30 days from the time you send your completed Live-In Self-Certification Form to be processed before your wages begin to be excluded from FIT.

Please Note

CDSS and County staff are not tax consultants and cannot assist you with the IRS exclusion or how to file amended tax returns. Please contact the IRS or your Tax Preparer for questions or how to file an amended return for past years. For more information, please visit the IRS website (www.irs.gov).

SAMPLE

IN-HOME SUPPORTIVE SERVICES (IHSS) PROGRAM AND WAIVER PERSONAL CARE SERVICES (WPCS) PROGRAM
LIVE-IN SELF-CERTIFICATION FORM FOR IRS FEDERAL TAX WAGE EXCLUSION

Provider Name	Recipient Name
Provider Number	Recipient Case Number
County Of Residence	

ALL INFORMATION MUST BE COMPLETED. SEE BACK OF FORM FOR INSTRUCTIONS.

Provider Self-Certification

By completing this form, you are acknowledging that the wages you receive for providing IHSS and/or WPCS services to the recipient named above will be excluded from your federal taxes.

Under penalties of perjury, I declare that I am a provider receiving payments under the IHSS and/or WPCS programs for care I provide to _____, who lives with me in the same home.

Provider Signature:	Date of Signature:

RETURN COMPLETED FORM TO:

IHSS – IRS Live-In Self-Certification
P.O Box 272854
Chico, CA 95927-2854

SAMPLE

Instructions for filling out the Live-In Self-Certification Form

1. All requested information must be entered on the form in the designated area.
2. You must sign the form on the designated line.
3. You must provide the date the form was signed on the designed line.
4. Only use black ink and please print clearly.
5. Do not wrinkle or staple the form.
6. Provider Name: Enter your name as it appears on your IHSS paperwork.
7. Provider Number: May be found on your IHSS paperwork – (Provider Notification of Recipient Authorized Hours and Services and Maximum Weekly Hours, Provider Timesheet, etc.).
8. Recipient Case Number: May be found on your IHSS paperwork – Provider Notification of Recipient Authorized Hours and Services and Maximum Weekly Hours, Provider Timesheet, etc.
9. Recipient County of Residence: Please enter the county where you and your Recipient reside.

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