



CDSS

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



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GOVERNOR

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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).