



## Permanent Tax Home Declaration

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_

Social Security (Required) #: \_\_\_\_\_ DOB (mm/dd/yyyy): \_\_\_\_\_

The **IRS requires** that you pay taxes on travel expense reimbursements and housing benefits, unless you are maintaining a Permanent Tax Home, while on assignment with us. This form will provide us with information about your **Permanent Tax Home**.

If you do not return this completed form to us, or if you do not meet the Permanent Tax Home criteria, the IRS requires that we treat travel and housing benefits as income, and we will have to withhold and report accordingly.

**You should consult your tax advisor regarding Per Diem and any tax liability of travel and housing benefits;** The IRS has distinguished these primary factors to determine a Permanent Tax Home. Please answer by circling the answer to the following questions:

**YES NO** Is there a realistic expectation that you will eventually return to and live at your permanent Tax Home?

**YES NO** Is your Permanent Residence a separate, distinct and habitable living quarters at least **50** miles away from your temporary assignment?

**YES NO** Do you make payments, or give money to someone (i.e. spouse) who makes payments, to maintain your Permanent Residence (rent, utilities, mortgage, etc...) that are at least \$250 per month)?

**YES NO** Do you meet at least **ONE** of the following criteria:

1. (a). You have utilized your Permanent residence frequently for purpose of your own lodging **or** (b). You lived at your Permanent residence prior to your current employment **or**
2. You have a family member (spouse, child, or parents) utilizing your Permanent residence.

**I certify that the above statements are true to the best of my knowledge. I acknowledge that I have been advised to consult with a tax advisor in completing this form.**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_