



PER DIEM AND HOUSING ALLOWANCE REPRESENTATION FORM

In order to receive a per diem or housing allowance tax-free, I understand that in addition to the tax-home, commuting and one-year limit rules, I must incur lodging expenses for temporary overnight stays because the assignment requires me to be away from my permanent tax home.

For this purpose, "lodging expenses" might include motel costs, other daily lodging costs, apartment or apartment sharing rent and utilities (gas, electric, and water). Personal expenses for items such as cable TV, telephone, internet service, etc. do not qualify as lodging expenses for this determination.

By signing below, I represent that I am or will be incurring temporary lodging expenses while I am working at temporary assignment(s) in one or more locations while away from my regular tax home starting _____ (date).

I agree to notify AHR immediately if my situation changes.

Signature

Date

Print Name

Please return completed form as directed or with your first time sheet.

For per diem or housing allowances to be considered non-taxable, this completed form must be received with or prior to receipt of the first time sheet for your assignment. If completed form is received after any allowances have been paid, no retroactive payroll tax withholding adjustments will be made.