



## TAX HOME REPRESENTATION FORM

I have completed the Tax Home Status Determination worksheet and consulted with my tax advisor, as I believe appropriate, and now make the following good faith determination (*please check  the most appropriate box below*):

- A.  I maintain a permanent tax home and the address of that tax home is (mandatory, no PO box consistent with my W-4):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that I will be required to make this representation periodically. If my permanent tax home changes, I must notify the Company immediately. I also understand that as generally required by state tax law (except for certain states with reciprocity), state income taxes will be withheld from my taxable compensation based upon the state of my assignment. In some cases partial withholding will also be required for my tax home state and for a few states, both state taxes must be fully withheld. I further understand that this representation does not guarantee my travel-related expenses will be tax-free, as the commuting and one year limitation rules must also be considered for each assignment.

or

- B.  I do not maintain a permanent tax home. As such, I understand the IRS considers my tax home the temporary lodging for the temporary assignment.

I understand that without a permanent tax home, all lodging costs or allowances, mileage reimbursements and other transportation costs, and meal & incidental per diem benefits paid me or provided on my behalf will be treated as taxable compensation reported on Form W-2 subject to applicable payroll taxes. I further understand that only the state income tax for the assignment state will be withheld.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

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



## TAX HOME DETERMINATION WORKSHEET

This worksheet is provided to assist you in determining whether you have a permanent tax home as defined by the IRS in Revenue Ruling 73-529, and therefore determine the tax status of the travel costs and/or allowances provided you or paid on your behalf while you are away from home on assignment. Because of the critical nature of this determination, we encourage you to consult with a tax advisor. This worksheet is for your personal use and should not be returned to the Company.

Please check  appropriate boxes below:

YES <input type="checkbox"/> <input type="checkbox"/> NO	1. Do you perform a portion of your business or work in the vicinity of your permanent tax home? <i>Some travelers may not meet this requirement, as they do not have regular work or business in the tax home area.</i>
YES <input type="checkbox"/> <input type="checkbox"/> NO	2. Are you duplicating living expenses (mortgage, rent, utilities, etc.) to maintain the permanent tax home while away from home on assignment? <i>Limited IRS guidance provided, but as a minimum the duplicate expenses to maintain the tax home should exceed \$250 per month.</i>
YES <input type="checkbox"/> <input type="checkbox"/> NO	3. Do you meet one or more of the following criteria regarding your permanent tax home? a. Have a member of your family (spouse, child, or parent) residing with you in the permanent tax home? YES <input type="checkbox"/> <input type="checkbox"/> NO b. Use the permanent tax home frequently for lodging? <i>Limited IRS guidance provided, but the return home trips should be more than a few times a year and one or more of the trips should be much longer than a long weekend.</i> YES <input type="checkbox"/> <input type="checkbox"/> NO c. The permanent tax home represents a historical place of lodging? <i>This means the tax home vicinity is where you grew up, went to college, or have recent and long-term ties to the community.</i> YES <input type="checkbox"/> <input type="checkbox"/> NO

**IF** you responded YES to all three questions above, then you have a permanent tax home and should check **Box A** on the Tax Home Representation Form.

**IF** you responded NO to two or more of the three questions above, then you do not have a permanent tax home and must check **Box B** on the Tax Home Representation Form.

**IF** you responded YES to two of the three questions, then you must consider the following potential “facts and circumstances” attributes to determine whether you have a permanent tax home. All questions do not necessarily require a YES answer to secure a favorable result, but certainly the majority should have a YES response, and the first four questions are of particular importance.

YES <input type="checkbox"/> <input type="checkbox"/> NO	• Is the tax home address your address of record and from which you file your income tax returns?
YES <input type="checkbox"/> <input type="checkbox"/> NO	• Do you have telephone service at the tax home or is it your primary mailing address?
YES <input type="checkbox"/> <input type="checkbox"/> NO	• Are your auto license plates and driver’s license registered with your tax home city?
YES <input type="checkbox"/> <input type="checkbox"/> NO	• Is the tax home address the address of record for your professional license(s)?
YES <input type="checkbox"/> <input type="checkbox"/> NO	• Is your banking relationship with a bank in your tax home vicinity?
YES <input type="checkbox"/> <input type="checkbox"/> NO	• Are you registered to vote (and actually vote) at your tax home precinct?
YES <input type="checkbox"/> <input type="checkbox"/> NO	• Do you have church, club, or other associations in your tax home vicinity?

*The information contained herein is general in nature and based on authorities that are subject to change. Tax information contained in this document is not intended to be used, and cannot be used, by any person as a basis for avoiding tax penalties that may be imposed by the IRS or any state. We recommend each taxpayer seek advice based on their circumstances from an independent tax advisor.*