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**PERMANENT TAX RESIDENT DECLARATION FORM**

Location of temporary assignment (city and state): \_\_\_\_\_

By filling out this form, you may qualify for exception from withholding taxes on your travel reimbursement and housing benefit. The IRS requires that you pay taxes on housing benefits and travel expense reimbursements, unless you maintain a "permanent residence" (as defined below), while on a temporary assignment away from your tax home. If this form is not filled out, your travel reimbursement and housing benefit will be paid to you as income and taxes will be withheld.

**You are advised to consult your tax advisor regarding tax liability of housing and travel benefits and your permanent tax home.**

The IRS criteria used to determine your tax residence is as follows:

- You must meet at least one of the following criteria:
  - a) You lived at your permanent tax residence immediately prior to your current assignment, **or**
  - b) You have a family member utilizing the residence, or you utilized this residence frequently for purpose of your own lodging.
- There must be a realistic expectation that you will return to and live at your home; **and**
  - a) Your tax home must be separate and distinct from your temporary address; and
  - b) You pay to maintain your permanent tax residence while you are assignment (i.e. mortgage, rent, room and board).
- The **Permanent Tax Residence** must be:
  - a) Habitable living quarters at least 50 miles away from your temporary residence; **and**
  - b) Payments to maintain your permanent tax residence must be real and substantial.

The permanent tax residence must be your habitable living quarters and should be an unreasonable distance to commute to/from your assignment. This Permanent Tax Resident Notification form must be completed for each assignment worked, including assignment extensions.

The IRS considers employment away from home in a single location that exceeds one year to be indefinite, not temporary. This includes facilities that are commutable distance from each other. Further, you must return to your permanent tax residence at least 30 days per each 12-month term and at least 60 days per each 30-month term.

**Please be advised that the IRS considers employment away from your home in a single location that lasts one year or longer to be indefinite, not temporary. Therefore, in these circumstances housing and travel benefits would be subject to withholding.**

NAME: \_\_\_\_\_

SOCIAL SECURITY # (Required): \_\_\_\_\_

Based on the above information, do you qualify for a permanent tax residence exemption?

YES       NO

**If, "YES" please provide the address of your permanent tax home:**

STREET: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

I have read and understand the information regarding the requirements for a permanent tax residence. I acknowledge that I have been advised to consult with a tax advisor in completing this declaration. I understand that if I provide an incorrect statement, I may subject myself to federal, state and local taxes, penalties and interest for which I agree to take full responsibility. I further understand that I am responsible for notifying the Company in writing should my Permanent Tax Residence status change, and I am no longer eligible for the Permanent Tax Residence Exemption.

Name: \_\_\_\_\_

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