

### Permanent Tax Residence Declaration

The IRS requires that you pay taxes on housing benefits and travel expense reimbursements, unless you maintain a permanent residence while on a temporary assignment. If you qualify for permanent tax home exemption, we are required to keep your Permanent Tax Home Address on file.

If you do not return the completed form; or if you do not meet the "tax home" criteria, the IRS requires that we treat travel and housing benefits as income and taxes will be withheld accordingly.

**Consult your tax advisor regarding tax liability of housing and travel benefits and permanent tax residence.**

IRS criteria used to determine your tax home 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 & 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 on 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.

**Please be advised, the IRS considers employment away from your home in a single location that exceeds or may exceed one year, to be indefinite, not temporary and therefore housing and travel benefits would be subject to withholding.**

*Complete this form and return to us as soon as possible.*

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

Do you qualify for a permanent tax-residence exemption? \_\_\_Yes \_\_\_No

**If, "YES" is selected, please complete the following fields:**

\_\_\_\_\_  
STREET ADDRESS

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

I acknowledge by signing this document that the information provided is true and correct. I understand that if I provide an incorrect statement, I may be subject to federal, state, and local taxes; penalties; and interest for which I agree to take full responsibility. I understand that I am responsible for notifying the Company in writing if my permanent tax-residence status should change and I become ineligible for the exemption.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE