Registry Network Incorporated

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.

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

Form updated: 9-3-26