



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 [X] 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 W-4):

- Since I have a permanent tax home, I would like to take advantage of the tax-free meal per diem, housing and mileage benefits when possible. I understand that the fact that I have a tax home does not guarantee tax-free travel benefits as other requirements must also be met.

-or -

- Although I maintain a permanent tax home, I prefer not to receive the tax free meal, housing and mileage benefits, or I do not qualify because my permanent tax home is within commuting distance and/or my assignment will exceed the one year limit.

I understand that I must make this representation with each new assignment or extension. 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.

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



Tax Home Representation 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 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 [x] appropriate boxes below:

YES [] [] NO	1. Do you perform a portion of your business or work in the vicinity of your permanent tax home? <i>Many travelers will not meet this requirement, as they do not have regular work or business in the tax home area</i>
YES [] [] 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 [] [] NO	3. Do you meet one or more of the following criteria regarding your permanent tax home? <ul style="list-style-type: none"> a. Have a member of your family (spouse, child, or parent) residing with you in the permanent tax home? YES [] [] 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 [] [] 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 [] [] 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 [] [] NO	• Is the tax home address your address of record and from which you file your income tax returns?
YES [] [] NO	• Do you have telephone service at the tax home or is it your primary mailing address?
YES [] [] NO	• Are your auto license plates and driver’s license registered with your tax home city?
YES [] [] NO	• Is the tax home address the address of record for your professional license(s)?
YES [] [] NO	• Is your banking relationship with a bank in your tax home vicinity?
YES [] [] NO	• Are you registered to vote (and actually vote) at your tax home precinct?
YES [] [] NO	• Do you have church, club, or other associations in your tax home vicinity?