

# Tax Home Representation



*Please choose A or B and Sign-Date Below*

I have reviewed the Tax Home Things to Consider Form 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 (Must be consistent with my W-4):**

Street \_\_\_\_\_

City, State \_\_\_\_\_

Zip Code \_\_\_\_\_

I understand that I will be required to make this representation with each new assignment. If my permanent tax home changes, I must also notify Allied Staffing Network 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.

- B.  **I do not permanent tax home.**

I understand that without a permanent tax home all income, including any allowances or company paid lodging, will be 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.

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Signature

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Date

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Printed Name

This completed form must be received with all other Human Resource Documentation prior to the first day on assignment. If form is not completed, Allied Staffing Network will assume that you do not maintain a permanent tax home. If completed form is received after any allowances have been paid, no retroactive payroll tax withholding adjustments will be made.

## **Things to Consider When Determining Tax Home Representation**

1. Do you perform a portion of your business or work in the vicinity of your permanent tax home?
2. Have you worked for performed your business for a year in the same vicinity or area?
3. Are you duplicating living expenses (mortgage, rent, utilities, etc.) to maintain the permanent tax home while away from home on assignment?
4. Do you meet one or more of the following criteria regarding your permanent tax home?
  - a. *Do you have a member of your family (spouse, child, or parent) residing with you in the permanent tax home?*
  - b. *Do you use the tax home frequently for lodging?*
  - c. *Does the permanent tax home represents a historical place of lodging?  
This means the tax home vicinity is where you grew up, went to college, or have recent and long term ties to the community.*
5. Is the tax home address your address of record and from which you file your income tax returns?
6. Do you have telephone service at the tax home or is it your primary mailing address?
7. Are your auto license plates and driver's license registered with your tax home city?
8. Is the tax home address the address of record for your professional license(s)?
9. Is your banking relationship with a bank in your tax home vicinity?
10. Are you registered to vote (and actually vote) at your tax home precinct?
11. Do you have a church, club, or other associations in your tax home vicinity?

This form 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 to 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 form is for your personal use and should not be returned to Allied Staffing Network.

### **Helpful Information**

IRS Revenue Ruling 73.529

<http://www.irs.gov/publications/p463/ch01.html>

This link is provided for additional clarity when determining your tax home.

Tax Consultant recommendations are available upon request. Any tax consultant's contact information provided is for your convenience. Allied Staffing Network does not endorse the services offered or advice given. Please use this information at your discretion.