



**IMPORTANT TAX DOCUMENT
PERMANENT TAX RESIDENT NOTIFICATION**

Dear Traveling Employee,

The IRS requires that you pay taxes on travel expense reimbursement and housing benefits unless you are maintaining a permanent tax residence, while on assignment with us.

The attached form will provide us with needed information about your permanent tax residence.

If you do not return this completed form to us, or if you do not meet the permanent tax residence criteria, the IRS requires that we treat travel and housing benefits as income and withhold taxes accordingly.

You should consult with a tax advisor regarding your permanent tax residence and the taxability of travel and housing benefits.

The IRS criteria used to determine whether you are maintaining a permanent tax residence is outlined below.

- 1) There must be a realistic expectation that you will return to live at your permanent tax residence; and your permanent tax residence must be separate and distinct from your temporary residence; and
- 2) You must be paying to maintain your permanent tax residence while you are on assignment (i.e. rent, mortgage, room and board); and
- 3) Generally, you must meet at least one of the following criteria:
 - a. You live at your permanent tax residence prior to your current employment, or
 - b. You have a family member utilizing this residence, or you utilize it frequently for the purpose of your own lodging.

The permanent tax residence must be your habitable living quarters, and should be at least 50 miles apart from your temporary residence. Payments to maintain your permanent tax residence must be real and substantial.

The IRS considers employment away from home in a single location that exceeds one year, to be indefinite, not temporary. Under these conditions, housing and travel benefits would be subject to withholding.

Please complete the attached **PERMANENT TAX RESIDENCE FORM AND RETURN IT AS SOON AS POSSIBLE.**

You are responsible for notifying HCS Travelers in writing if there is a change in your permanent tax residence status. Again, failure to return this form will require us to treat travel and housing benefits as income, and to withhold taxes accordingly.

5072 Clark Howell Highway • Atlanta, Georgia 30339
Phone 770-991-2515 • Fax 770-991-1557

Permanent Tax Residence Notification

Please print neatly in black or blue ink.

1. Name _____
2. Social Security Number _____ - _____ - _____
3. a. Temporary Address _____

- b. Temporary Phone Number (_____) _____ - _____
4. a. Do you have a permanent tax residence as defined on the attached page? Yes No
b. If so, what is your permanent address?

Please Note: In order to answer "Yes" to 4a above, you must meet the IRS criteria detailed on the attached form. Your permanent tax residence must be separate from your temporary address, and they should be at least 50 miles apart.

You must pay towards the maintenance of the permanent tax residence, while on assignment as evidenced by a "Yes answer to either 5a or 5b, and meet many of the criteria covered by questions 6 through 11 below. If you cannot answer "Yes" to 5a or 5b, then you cannot claim a permanent tax residence in 4a above.

5. a. Do you own your own permanent tax residence? Yes No
b. If not, do you pay a fair value rent for this address while you are away on assignment?
Yes No
6. a. Do you anticipate leaving your personal effects at this address? (i.e. furniture, business records, clothing, etc.)
Yes No
b. Do you have family, financial, or social ties with your community of permanent residence?
Yes No
c. Are you a member of any club or organization in your community of permanent residence?
Yes No
d. For how long has this been your permanent tax residence? _____
7. a. Are you registered to vote? Yes No
b. If so, are you registered in the state of your permanent tax residence? Yes No
8. Will you file your residence tax returns in the state of your permanent tax residence? Yes No
9. a. Do you have any land accounts in your state of permanent tax residence? Yes No
b. Will you maintain your accounts there? Yes No
10. Do you have a driver's license in your state of permanent tax residence? Yes No
11. If you own a car, is it registered in your state of permanent tax residence? Yes No

I hereby certify that the above statements are true and correct to the best of my knowledge. In addition, I agree to notify HealthCare Staffing/HCS Travelers promptly in writing if any of the above conditions change.

I acknowledge that I have been advised to consult a tax advisor when completing this form.

Further more, I understand that false representations made on this form, may subject me to taxes, penalties, and interest payable to the Internal Revenue Service, and state local jurisdictions, for which I agree to take full responsibility.

Signature _____

Date ____/____/____