



"a company of nursing excellence"

## permanent tax home form

last name: \_\_\_\_\_ first name: \_\_\_\_\_ social security #: \_\_\_\_\_

The IRS requires that you pay taxes on travel expense reimbursement and housing benefits unless you are maintaining a residence while on assignment with us. This form will provide us with the information about your tax home.

**If you do not return this completed form to BHS or you do not meet the "tax home" criteria, the IRS requires that we treat travel and housing benefits as income, and we will withhold taxes accordingly.**

You should consult your tax advisor regarding your permanent tax residence and tax liability 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 and live at your home, and your tax home must be separate and distinct from your temporary address:  
**and**
2. You are 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 lived at your permanent tax residence immediately prior to your current employment, **or**
  - b. You have either a family member utilizing the residence, or you utilize this residence frequently for purpose of your own lodging.

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



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

Please complete the fields below and return to Bluegrass Healthcare Staffing.

Do you have a Permanent Tax Home as defined above: yes no

If yes, please list the address below.

street address: \_\_\_\_\_ city: \_\_\_\_\_ state: \_\_\_\_\_ zip code: \_\_\_\_\_

signature: \_\_\_\_\_ date: \_\_\_\_\_

I certify that the above statements are true to the best of my knowledge, and I agree to notify Bluegrass Healthcare Staffing in writing if any of the above conditions change. I acknowledge that I have been advised to consult with a tax advisor in completing this form.

I understand that false representation made on this form may subject me to additional taxes, penalties, and interest payable to the IRS for which I agree to take full responsibility.

signature: \_\_\_\_\_ date: \_\_\_\_\_