



Permanent Tax Home Declaration

Last Name: _____ First Name: _____

Social Security (Required) #: _____

The IRS requires that you pay taxes on travel expense reimbursements and housing benefits unless you are maintaining a Permanent Tax Home while on assignment with us. This form will provide us with the information about your Permanent Tax Home.

If you do not return this completed form to us, or if you do not meet the Permanent Tax Home criteria, the IRS requires that we treat travel and housing benefits as income, and we will have to withhold taxes accordingly.

You should consult your tax advisor regarding your Permanent Tax Home and any tax liability of travel and housing benefits.

To determine whether or not you meet the IRS criteria used to determine whether you are maintaining a Permanent Tax Home, please answer the following four questions:

- 1. Is there a realistic expectation that you will eventually return to, and live at, your Permanent Tax Home? Yes No
2. Is your Permanent Tax Home a separate, distinct and habitable living quarters at least 50 miles away from your temporary residence? Yes No
3. Do you make payments, or give money to someone (i.e. spouse) who makes payments, to maintain your Permanent Tax Home (rent, utilities, mortgage, etc...) that are real and substantial (i.e. at least \$250 per month)? Yes No
4. Do you meet at least one of the following criteria: Yes No
a. You have utilized your Permanent Tax Home frequently for purpose of your own lodging, or
b. You lived at your Permanent Tax Home immediately prior to your current employment, or
c. You have a family member (spouse, child or parents) utilizing your Permanent Tax Home.

Please be advised, if your assignment(s) (including extensions) in the same city/region lasts more than one consecutive year, your housing and travel benefits could be subject to withholding.

Please complete the fields below and FAX as soon as possible to 1-866-917-5055.

Did you answer YES to all four questions above, thereby meeting the criteria for a Permanent Tax Home? Yes No

If you have met the Permanent Tax Home criteria, would you like to receive your travel/housing benefits tax-free? Yes No

Permanent Tax Home Address: _____

(You must provide a street address, not a Post Office Box)

City: _____ State: _____ Zip Code: _____

I certify that the above statements are true to the best of my knowledge, and I agree to notify Emerald Health Services 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. Furthermore, 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: _____