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## PERMANENT TAX RESIDENT NOTIFICATION

### Dear Advantage RN 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 the required information regarding your permanent tax residence.

If you do not return this completed form, or 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 permanent tax residency is as follows:

1. There must be a realistic expectation that you will return to live at your permanent tax residence and your permanent tax resident must be separate from your temporary resident; 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 fifty (50) miles apart from your temporary residence.

Payment 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.

You are responsible for notifying **Advantage RN** – in writing – if there are any changes in your permanent tax resident status.

### Permanent Tax Resident Notification Form

Name

Social Security Number

Temporary Address

Temporary Phone

Do you have a permanent tax residence as defined previously?  Yes  No (Please note: you must meet IRS criteria to answer "Yes".)

If so, please list your address:

You must pay towards the maintenance of the permanent tax residence while on assignment as evidenced by a "Yes" answer to either 1 or 2 and meet many of the criteria covered by questions 1-13 below. If you cannot answer "Yes" to 1 or 2, you cannot claim permanent tax residence above.

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| 1. Do you own your own permanent tax residence?                                  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. If not, do you pay a fair value rent while on assignment?                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Do you anticipate leaving your personal effects at this address?              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4. Do you have a family, financial or social ties?                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5. Are you a member of any club/organization in your community?                  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6. How long has this been a permanent tax residence?                             |                              |                             |
| 7. Are you a registered voter?   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 8. If so, are you registered in your permanent tax residence state?              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 9. Will you file your tax returns in your permanent tax residence state?         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 10. Do you have any land accounts in your permanent tax residence state?         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 11. Will you maintain your accounts there?                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12. Do you have a driver's license in your state of permanent tax residence?     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 13. If you own a car, is it registered in your state of permanent tax residence? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

I hereby certify that the above statements are true and correct to the best of my knowledge. In addition, I agree to notify Advantage RN promptly – in writing – if any of the above conditions change.

I acknowledge that I have been advised to consult a tax advisor familiar with per diem pay when completing this form.

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

Signature

Date