Tax Home Declaration Worksheet
(For personal use; do not return to company)

This worksheet 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 you or paid on your behalf while on assignment. Because of the importance of this determination, *we encourage you to consult with an independent tax advisor.*

Please check the appropriate answer below:

_____ Yes
_____ No

1. Do you perform a portion of your business or work in the vicinity of your permanent tax home? *Most travelers do not meet this requirement, as you do not have regular work or business in the tax home area.*

_____ Yes
_____ No

2. Are you duplicating living expenses (mortgage, rent, utilities, etc) to maintain the permanent tax home while away on assignment? *Limited IRS guidance is provided, but as a minimum the duplicate expenses to maintain the tax home should exceed $250 per month.*

_____ Yes
_____ No

3. Do you meet one or more of the following criteria regarding your permanent tax home?

A. Do you have a member of your immediate family (spouse, child, or parent) residing with you in your permanent tax home? ____ Yes ____ No

B. Do you use the permanent tax home frequently for lodging? *Limited IRS guidance provided, but the return home trips should be for more than a few days a year and one or more of the trips should be much longer than a long weekend.*
____ Yes ____ No

C. Does the permanent tax home represent 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.* ____ Yes ____ No

If you responded "Yes" to all three questions above, you do have a permanent tax home and should check box number (1) on the Tax Home Declaration Form.

If you responded "No" to two or more questions, then you do not have a permanent tax home and should check box number (2) on the Tax Home Declaration Form.

If you responded Yes to two of the three questions, then you must consider the following questions to determine whether you have a permanent tax home. All questions do not necessarily require a YES answer to secure a favorable result, but certainly the majority should have a YES response, and the first four questions are of particular importance.

	Yes		No	Do you use your tax home address when you file your income tax returns?
	Yes		No	Is the tax home your primary mailing address?
	Yes		No	Are your auto license plates and driver's license registered with your tax home state?
	Yes		No	Is the tax home address the address of record for your professional license?
	Yes		No	Is your banking relationship with a bank in your tax home vicinity?
	Yes		No	Are you registered to vote and do you vote at your tax home precinct?

1615 S. Federal Highway, Suite 100, Boca Raton, FL 33432
Phone: (800) 996-2206 ● Fax: (800) 996-3090
www.50statesstaffing.com