



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 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 shall be at least 50 miles apart from your temporary residence. Payments to maintain your permanent tax residence must be real, verifiable 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 Worldwide Travel Staffing, Ltd. 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.

If you want complete tax details on the Tax Advantage Plan follow this link to the IRS tax code information.

<http://www.irs.gov/pub/irs-pdf/p463.pdf>

IMPORTANT TAX DOCUMENT
Permanent Tax Residence Notification

1. Name: _____

2. Social Security Number: _____

3a. Do you have a permanent tax residence as defined on the attached page? Yes No

3b. If so, what is the address of your permanent tax residence?

Please Note: In order to answer “Yes” to 3a 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 4a or 4b, and meet many of the criteria covered by questions 6 through 11 below. If you cannot answer “Yes” to 4a or 4b, then you cannot claim a permanent tax residence in 3a above.

4a. Do you own your own permanent tax residence? Yes No

4b. If not, do you pay a fair value rent for this address while you are away on assignment? Yes No

5a. Do you anticipate leaving personal effects at this address (i.e. furniture, business records, clothing, etc.)? Yes No

5b. Do you have family, financial, or social ties with your community of permanent residence? Yes No

5c. Are you a member of any church, club or organization in your community of permanent residence? Yes No

5d. For how long has this been your permanent tax residence?

6. Are you registered to vote in the state of your permanent tax residence? Yes No

7a. Do you maintain any bank accounts in the state of your permanent tax residence? Yes No

7b. If yes, will you maintain these accounts during your assignment? Yes No

8. Is your travel assignment in a location different from where you regularly live and work? Yes No

9. Do you expect to be at the assignment location for less than a year? Yes No

10. Do you expect to live at your permanent tax residence when you return to your home location? Yes No

11. What is your Temporary Address while on your current assignment?

I hereby certify that the above statements are true and correct to the best of my knowledge. I agree to notify Worldwide Travel Staffing, Limited 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. Furthermore, 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 and local jurisdictions, for which I agree to take full responsibility.

Signature: _____ **Date:** _____