



PERMANENT TAX RESIDENCE FORM

You must complete and return this form prior to embarking on an assignment. Failure to completely fill out and submit this form will result in all travel assignment related expense reimbursements being taxed. Further, **it is your responsibility to notify us in writing and update this form each and every time your permanent tax residence status changes.**

The IRS requires you to pay taxes on all travel expense reimbursements unless you maintain a permanent tax residence while on an assignment. The information gathered in this form relates to your permanent tax residence status. It is recommended that you consult with your tax advisor if you have any questions or concerns regarding your permanent tax residence status and the taxability of any travel related expense benefits.

The IRS uses the following criteria to determine whether you are maintaining a permanent tax residence:

1. There must be a realistic expectation you will return to live at your permanent tax residence, which must be separate and distinct from your temporary address;
2. You are maintaining your permanent residence by paying a fair and reasonable amount towards the permanent residence while you are on assignment;
3. You must meet one of the two following criteria:
 - a. You lived at your permanent tax residence immediately prior to your current assignment.
 - b. You have family using this residence or you use this residence frequently for purposes of lodging.

The IRS does not consider employment away from the permanent tax residence **exceeding one year** to be temporary. When it is applicable and determined that an assignment exceeds one year, all travel related benefits would be subject to tax withholdings.

Please complete the information below and return to the Fastaff Payroll Department. email: payroll@fastaff.com, fax: 888-450-2085

Name: _____ SS# _____ - _____ - _____

Do you have a permanent tax residence as defined by the above criteria? Yes No

If yes**, what is that address? _____

I certify that to the best of my knowledge, all the above statements are true, correct and complete. I acknowledge that Fastaff has recommended I consult with a tax consultant and that I am fully responsible to the IRS for the tax treatment made on behalf of my travel and housing expenses.

Signature

Date

*** If you maintain a permanent tax residence but would like to have your travel and housing expenses taxed, please notify the payroll department.*