



P.O. Box 3099
Ontario, California 91761
Phone: (909) 906-2341
Fax: (909) 458-0400

PERMANENT TAX RESIDENT NOTIFICATION Form

Dear Care Staffing Professionals 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 form below will provide us with the required information regarding your permanent tax residence.

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 residence must be separate 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 should be an unreasonable distance to commute to/from your assignment or a minimum of 100 miles traveled each way from your permanent residence. Payment to maintain your permanent tax residence must be real and substantial. This Permanent Tax Resident Notification form must be completed for each assignment worked, including assignment extensions.

The IRS considers employment away from home in a single location that exceeds one year to be indefinite, not temporary. This includes facilities that are commutable distances from each other. Further, you must return to your permanent tax residence at least 30 days per each 12-month term and at least 60 days per each 30-month term.

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

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. Any information contained on this form or other traveler assignment documents is not intended or considered tax advice and cannot be used by any person for the purpose of avoiding tax liabilities imposed under federal, state, or local laws. For additional information, go to www.irs.gov and review Publication 463 Travel, Entertainment, Gift, and Car Expenses.

Name Social Security Number

Temporary Address Temporary Phone

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Do you have a permanent tax residence as defined on the previous page?? Answer Yes or No _____

Please note: you must meet IRS criteria to answer Yes and you must enter your complete permanent address below.

If so, please list your address:

Street City State Zip Code

You must pay towards the maintenance of the permanent tax residence while on assignment as evidence by a "Yes" answer to either question 1 or 2 and meet many of the criteria covered by questions 1-12 below. If you cannot answer "Yes" to question 1 or 2, you cannot claim permanent tax residence above.

- 1. Do you own your own permanent tax residence? Yes or No
2. If not, do you pay a fair value rent while on assignment? Yes or No
3. Do you expect to live at this temporary location for less than one year? Yes or No
4. Are you a registered voter in your permanent tax residence state? Yes or No
5. Will you file your tax returns in your permanent tax residence state? Yes or No
6. Will you maintain any land accounts and personal effects in your permanent tax residence? Yes or No
7. Do you have a driver's license in your state of permanent tax residence? Yes or No
8. Do you have family, financial, or social ties at your permanent tax residence? Yes or No
9. Did you generate income from your tax home during the last 12 months?
10. Is this the first time you've ever taken a travel assignment? Yes or No
11. Have you taken an assignment in a different geographic area for a minimum 13-week period after a travel assignment in a local geographic area for up to 12 continuous months? Yes or No
12. Have you returned to your tax home for a minimum of 30 days each 12-month period or at least 60 days within every 30-month period? Yes or No
13. Do you declare that any housing per diems received will be used to pay for duplicate housing expenses? Yes or No

I hereby certify that the above statements are true and correct to the best of my knowledge. I am considered a traveler for this assignment per the IRS Guidelines. I also certify that while away from my permanent tax home, all travel allowances or reimbursements received by me will be used for temporary living expenses actually incurred. In addition, I agree to notify Advantage RN promptly - and in writing - if any of the above conditions change. I acknowledge that I have been advised to consult a tax advisor familiar with non-taxable travel expense reimbursements when completing this form.

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

Signature Date

Initial _____