



Tax Home Representation
Please choose A or B and Sign-Date Below

**BECAUSE OF THE CRITICAL NATURE OF THIS DETERMINATION, YOU ARE
ENCOURAGED TO CONSULT WITH A TAX ADVISOR**

I have reviewed the Things To Consider When Determining Tax Home Representation and consulted with my tax advisor, as I believe appropriate, and now make the following good faith determination (***please check the most appropriate box below***):

- A. **I maintain a tax home and the address of that tax home is
(Must be consistent with my W-4):**

Street _____
City, State _____
Zip Code _____

I understand that I will be required to make this representation with each new assignment. If my tax home changes, I must notify StaffRehab immediately. I also understand that as generally required by state tax law (except for certain states with reciprocity), state income taxes will be withheld from my taxable compensation based upon the state of my assignment. In some cases partial withholding will also be required for my tax home state and for a few states, both state taxes must be fully withheld. I further understand that this representation does not guarantee my travel-related expenses will be tax-free, as the commuting and one year limitation rules must also be considered for each assignment.

- B. **I do not maintain a tax home.**

I understand that without a tax home, all income, including any allowances and reimbursements or company paid lodging, will be taxable compensation reported on Form W-2 subject to applicable payroll taxes. I further understand that, in most situations, only the state income tax for the assignment state will be withheld.

Print Name

Signature

Date

This completed form must be received with all other Human Resource Documentation prior to the first day on assignment. If form is not completed, StaffRehab will assume that you do not maintain a tax home. If completed form is received after any allowances have been paid, no retroactive payroll tax withholding adjustments will be made.

Please return by fax to (949) 258 -5296.



Things to Consider When Determining Tax Home Representation

The tax treatment of allowances, reimbursements and company paid lodging and other expenses depends, in part, upon whether you are travelling away from your tax home when you incur the expenses. Generally, your tax home is your regular or principal place of business, regardless of where you maintain your family home. If you do not have a regular or principal place of business, then your tax home may be the home where you regularly live. In such a case, the IRS advises to use the following three factors to determine where your tax home is. According to the IRS, if you satisfy all three factors, your tax home is where you regularly live, if you satisfy one or fewer factors, you do not have a tax home, and if you satisfy two factors, you may have a tax home depending upon all the facts and circumstances.

1. Do you perform a portion of your business or work in the vicinity of your main home and use that home for lodging while doing business in the area?
2. Are you duplicating living expenses (mortgage, rent, utilities, etc.) to maintain your main home while away from home on assignment?
3. Do you meet one or more of the following criteria regarding your main home?
 - a. *A member of your family (spouse, child, or parent) resides with you in the main home.*
 - b. *You use your main home frequently for lodging.*
 - c. *You have not abandoned the area where your main home and historical place of lodging are both located. This means the main home vicinity is where you grew up, went to college, or have recent and long term ties to the community.*

The following factors may apply in determining the location or vicinity of your “main home”.

- Your address of record and the address from which you file your income tax returns.
- Where you have telephone service and your primary mailing address.
- Where your auto license plates and driver’s license are registered.
- The address of record for your professional license(s)
- The area in which you have banking relationships.
- Where you are registered to vote (and actually vote).
- Where you have church, club, or other associations.

THE FOREGOING IS NOT, AND SHALL NOT BE CONSIDERED TO BE, TAX ADVICE. This form is provided merely to assist you in determining whether you have a tax home as defined by the IRS in Revenue Ruling 73-529 for purposes of determining the tax status of the travel costs and/or allowances provided you or paid on your behalf while on assignment. It is your obligation to determine whether you have a tax home and the location of that tax home. Because of the critical nature of this determination, we encourage you to consult with a tax advisor. This form is for your personal use and should not be returned to StaffRehab.

Helpful Information

IRS Revenue Ruling 73-529

<http://www.irs.gov/publications/p463/ch01.html>

This link is provided for additional clarity when determining your tax home.

Tax Consultants recommendations are available upon request. Any tax consultant’s contact information provided is for your convenience. StaffRehab does not endorse the services offered or advice given. Please use this information at your discretion.