



For Office Use Only

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Reviewed by: _____

Tax Home Determination

When taking a temporary position for less than 12 months which requires travel away from your tax home you may be deemed exempt from tax withholdings regarding your housing expenses and travel reimbursement. The IRS states that your tax home is most commonly your main place of business or work, yet if you do not have a main place of business or work because of the nature of your work, then your tax home may be the place in which you regularly live. (It is recommended that you seek advice from a tax advisor regarding tax liability.)

Determining your tax home:

You must satisfy two of the following in order to use your main residence as your tax home.

1. You perform some of your business in the area of your main residence and use that residence for lodging while doing business in the area.
2. You have living expenses at your main residence that you duplicate as your business requires you to be away from that home.
3. You have not abandoned the area in which both your historical place of lodging and your claimed main home are located; you have a member or members of your family living at your main home; or you often use that home for lodging.

Your main residence must be located at least 50 miles away from your temporary residence in order to qualify for the tax exemption of your housing reimbursement. The temporary assignment shall not exceed 12 months.

- No, I do not have a permanent tax home and I do not qualify for tax exemption.
- Yes, I maintain a permanent tax home. The address to that tax home is:

Address: _____
Number & Street (no PO Box) City State Zip Code

Printed Name: _____
Last First Middle

Social Security Number: _____

I have read and understand the information and my answer is honest and true. I understand that if my permanent tax home status changes or one year limit per assignment changes that I will notify Tekwave LLC d/b/a MedWave Healthcare Staffing immediately. I also have been advised that I should seek advice from a tax advisor regarding this form and my eligibility for tax exemptions.

Signature: _____ **Date:** _____