



**ARE YOU ELIGIBLE FOR NON-TAXED HOUSING OR LODGING EXPENSES?**

The IRS requires that you pay taxes on any housing and lodging that you receive **unless** you maintain a **true permanent tax residence** while traveling and living in temporary housing. To determine if you have a **true permanent address**, it is necessary for you to answer the following questions and decide which of the three categories given below best describes the situation while you are on this assignment with PPR.

Yes No

\_\_\_\_\_ 1. **While on a traveling assignment, will you incur substantial duplicate expenses for housing (mortgage, rent, utilities, etc.)?** Maintaining a residence at a parent's home or leasing storage facility for personal items does not qualify for a permanent tax residence. Renting a residence to a third party is not considered as incurring duplicate expenses.

\_\_\_\_\_ 2. **Do you frequently return to this address? Have you or do you return for any period of employment annually?** Do you consider this your home?

\_\_\_\_\_ 3. **Are the address of this residence and your work assignment address at least 50 miles apart?**

\_\_\_\_\_ 4. **Are you a U.S. citizen or permanent resident?**

**If you answered "NO" to one of the questions, you are probably not eligible for the non-taxable housing benefit.**

**The above questions are just guidelines. You should consult your tax advisor regarding your permanent tax residence and the taxability of housing and travel benefits.**

**▶▶▶ PLEASE CHECK THE LINE NEXT TO THE OPTION THAT BEST DESCRIBES YOUR SITUATION FOR THE COMING ASSIGNMENT ◀◀◀**

**Category One – Non-Taxable Benefits**

\_\_\_\_\_ **You must be a U.S. citizen or permanent resident to qualify for Non-Taxable Benefits.** I am eligible for non-taxable housing benefits. I have answered "YES" to all four of the above questions. I certify that this statement is true to the best of my knowledge and take full responsibility for the payment of any taxes, penalties or interest incurred as a result of this position.

**Category Two – Taxable Benefits**

\_\_\_\_\_ I am not eligible for non-taxable housing benefits. I have answered "NO" to at least one of the above questions. I do not meet IRS requirements and understand that my housing expenses will be taxed.

**Category Three – Non-Taxable Lodging Expenses**

\_\_\_\_\_ **You must be a U.S. citizen or permanent resident to qualify for Non-Taxable Lodging Benefits.** My permanent address and assignment address are the same so I am not eligible for the non-taxable housing benefit. However, my permanent address is more than fifty (50) miles away from my assignment. I will be staying overnight and will incur daily lodging expenses during this assignment. I meet the criteria for non-taxable lodging expenses. I certify that this statement is true to the best of my knowledge and take full responsibility for the payment of any taxes, penalties, or interest incurred as a result of this position.

Assignment Hospital: \_\_\_\_\_ Start Date: \_\_\_\_\_

Permanent Address \_\_\_\_\_

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**YOU MUST MAKE A SELECTION ABOVE THEN FILL IN PERMANENT ADDRESS, SIGN, AND DATE FORM. \*\*FAILURE TO RETURN THIS FORM WILL RESULT IN PPR ASSUMING YOU DO NOT MEET IRS REQUIREMENTS\*\***