

Permanent Tax Home Declaration

During your employment with Rx Pro Health, you may be provided an allowance or be reimbursed for certain business expenses associated with these shifts. The IRS requires that you pay taxes on these allowances and reimbursements unless you maintain a “permanent tax home”, (as described below) while working away from your home. In order to ensure that such payments are taxed correctly, we need to know if you are maintaining a permanent tax home. If you do not complete and return this form, the Company is required to treat these allowances and reimbursements paid to you as income and taxes will be withheld accordingly.

You are advised to consult your tax advisor regarding tax liability of allowances and reimbursements and your permanent tax home. Please refer to IRS publication 463 at IRS.gov for more information.

The IRS uses various criteria to substantiate a tax home including the following:

- Your permanent tax home is a habitable living quarters where you live when not working assignments or shifts that require you to take temporary lodging elsewhere.
- You pay to maintain your permanent tax home (i.e. mortgage, rent). Amount of rent payments must be equivalent to fair market value.
- The following questions should also be considered when determining a tax home: Do I have community ties to this area? Am I a member of any local social or community organizations? Is this where I am registered to vote? Is this where my car is registered and my driver’s license was issued? A positive response is expected if one is maintaining a permanent tax home.

Please be advised that the IRS considers employment away from your residence to be “temporary” if it is realistically expected to last, and in fact does last, less than one year. Continued employment in the same location for more than one year is not temporary and housing and travel benefits would be subject to tax withholding.

Please provide this information requested below. A new form is required when your tax home or status changes.

Complete and sign this form and return to us as soon as possible.

NAME: _____

SOCIAL SECURITY # (REQUIRED): _____

Do you have a permanent tax home? (selection required) **Yes** **No**

If “Yes” is selected, please provide the complete address of your Permanent tax home (no P.O. Boxes):

Street Address

City

State

Zip Code

I have read and understand the information regarding the requirements for a permanent tax home and acknowledge that I have been advised to consult a tax preparer prior to completing this declaration. I acknowledge by signing this document that the information provided is true and correct. I understand that if I provide a false statement I may be subject to federal, state and local taxes, penalties and interest for which I agree to take full responsibility. In the event of an IRS audit, I agree to cooperate and provide all information requested. I understand that I am responsible for notifying the Company in writing if my permanent tax home status should change and I become ineligible for the exemption.

Signature

Date