



Tax Home Determination Worksheet

This worksheet is provided to assist you in determining whether you have a permanent tax home as defined by the IRS in Revenue Ruling 73-529, and therefore determine the tax status of the travel costs and/or allowances provided you or paid on your behalf while on assignment. Because of the critical nature of this determination, we encourage you to consult with a tax advisor. This worksheet is for your personal use and should not be returned to the company.

Please Answer Yes or No to the following Questions:

- 1. Do you perform a portion of your business or work in the vicinity of your permanent tax home?** *Many travelers will not meet this requirement, as they do not have regular work or business in the tax home area*
- 2. Are you duplicating living expenses (mortgage, rent, utilities, etc.) to maintain the permanent tax home while away from home on assignment?** *Limited IRS guidance provided, but as a minimum the duplicate expenses to maintain the tax home should exceed \$250 per month.*
- 3. Do you meet one or more of the following criteria regarding your permanent tax home?**
 - a. Have a member of your family (spouse, child or parent) residing with you in the permanent tax home?**
 - b. Use the permanent tax home frequently for lodging?** *Limited IRS guidance provided, but the return home trips should be more than a few times a year and one or more of the trips should be much longer than a long weekend.*
 - c. The permanent tax home represents a historical place of lodging?** *This means the tax home vicinity is where you grew up, went to college, or have recent and long-term ties to the community.*

IF you responded YES to all three questions above, then you have a permanent tax home and should circle Item A on the Tax Home Representation Form

IF you have responded NO to two or more of the three questions above, then you do not have a permanent tax home and must circle Item B on the Tax Home Representation Form.

IF you responded YES to two of the three questions, then you must consider the following potential “facts and circumstances” attributes to determine whether you have a permanent tax home. All questions do not necessarily require a YES answer to secure a favorable result, but certainly the majority should have a YES response, and the first four questions are of particular importance

- Is the tax home address your address of record for your income tax returns?**
- Do you have telephone service at the tax home or is it your primary mailing address?**
- Are your auto license plates and driver’s license registered with your tax home city?**
- Is the tax home address the address of record for your professional license(s)?**
- Is your banking relationship with a bank in your tax home vicinity?**
- Are you registered to vote (and actually vote) at your tax home precinct?**
- Do you have church, club, or other associations in your tax home vicinity?**