

**PROFESSIONAL
NURSING
SERVICE**

**TAX RELIEF PLAN
RESIDENT QUALIFYING**

The federal per diem allowances for lodging, and meals and incidentals are offered only to individuals working temporary jobs away from home. In order to qualify, the U.S. Government must have significant proof of your established permanent residence.

While no one rule applies as to the determination of a permanent residence, the IRS has distinguished the following three primary factors:

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- 1) Whether the taxpayer performs a portion of his/her business in the vicinity of his/her claimed abode and uses such abode (for purposes of his lodging) while performing such business there;
 - 2) Whether the taxpayer's living expenses at his/her claimed abode are duplicated because his/her business requires him/her to be away from it;
 - 3) Whether the taxpayer
 - has not abandoned the vicinity where he/she has lived in the past and his/her claimed abode is located
 - has a member or members of his/her family (marital or lineal only) currently residing at his/her claimed abode, or
 - uses his/her claimed abode frequently for purposes of lodging

If you can provide substantial evidence for all three factors, you can claim a permanent residence. With evidence for two of the factors, you may be subject to facts and circumstances evaluation if you are ever audited. You do not qualify for the per diem benefits if you satisfy less than two of the factors.

The following questions may be helpful in determining permanent residence:

- Will you have duplicate expenses (rent, storage, utilities, phone, etc.) while on assignment?
- Do you occasionally work at the permanent residence?
- Where are you registered to vote?
- Where is your car registered?
- Where do you maintain a bank account?
- Where do you receive mail?
- Where do you pay local and state taxes?
- Where do you store your belongings?

I will be paying towards maintenance of a permanent residence while on assignment and I choose to participate in the Professional Nursing Service Tax Relief Plan.

Signature _____

Date _____