



## Things to Consider When Determining Tax Home Representation

- 1 Do you perform a portion of your business or work in the vicinity of your permanent tax home?
- 2 Have you worked or performed your business for a year in the same vicinity or area?
- 3 Are you duplicating living expenses (mortgage, rent, utilities, etc.) to maintain the permanent tax home while away from home on assignment?
- 4 Do you meet one or more of the following criteria regarding your permanent tax home?
  - Have a member of your family (spouse, child, or parent) residing with you in the permanent tax home?
  - Use the permanent tax home frequently for lodging?
  - 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.
- 5 Is the tax home address your address of record and from which you file your income tax returns?
- 6 Do you have telephone service at the tax home or is it your primary mailing address?
- 7 Are your auto license plates and driver's license registered with your tax home city?
- 8 Is the tax home address the address of record for your professional license(s)?
- 9 Is your banking relationship with a bank in your tax home vicinity?
- 10 Are you registered to vote (and actually vote) at your tax home precinct?
- 11 Do you have church, club, or other associations in your tax home vicinity?

This form 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 form is for your personal use and should not be returned to the Delta Healthcare Talent, LLC.

### Helpful Information

IRS Revenue Ruling 73-529

<http://www.irs.gov/publications/p463/ch01.html>

This link is provided for additional clarity when determining your tax home.

Tax Consultants recommendations are available upon request. Any tax consultant's contact information provided are for your convenience. Delta Healthcare Talent, LLC does not endorse the services offered or advice given. Please use this information at your discretion.