

Per Diem Allowance Certification Form

Employee Name: _____ Assignment Location: _____

Under Federal tax law a per diem allowance may only be excluded from withholding and employment taxation when two conditions are met: 1), the employee to whom the allowance is paid must maintain either a regular business location or a private residence; and 2), the employee must be traveling away from that place of business or residence overnight on a temporary work assignment.

We therefore ask that you complete this form to help us determine whether you satisfy these requirements. Completing this form is entirely voluntary and your decision not to do so will not affect your eligibility for a work assignment. However, if you decide not to complete the form, or if you fail to include sufficient information for us to determine that you are eligible to receive a tax-deductible per diem payment, you will not be paid any per diem. Please complete Section A, B or C, whichever one is applicable to you.

Section A

By signing below I hereby certify that I have a regular place of business located at:

Name of Business: _____

Street Address: _____

City, State, Zip: _____

I have spent approximately ____ months working at that location during the period immediately preceding this assignment.

I hereby certify that I intend to return to this place of business at the completion of this assignment.

-or-

Section B

By signing below I hereby certify that I maintain a permanent residence located at:

Street Address: _____

City, State, Zip: _____

1. I have spent approximately ____ months at this residence during the period immediately preceding the assignment. I hereby certify that I intend to return to this residence at the completion of this assignment.

2. I maintain the following business-related contacts in the vicinity of my residence:

3. This assignment will require me to maintain a temporary residence that will duplicate my living expenses.

4. Check a or b, whichever is applicable.

a. _____ My immediate family will continue to reside at the permanent residence listed above while I am working on this assignment.

b. _____ I have no immediate family, but I intend to return to the permanent residence listed above after my assignment is completed.

-or-

Section C

By signing below I hereby certify that I have neither a regular place of business nor a permanent residence.

Initials

I hereby certify that paragraph A... B... C (circle one) is applicable to my circumstances, that the foregoing is true, correct and complete, and agree to notify the Company immediately if my circumstances change during the course of my assignment.

I further agree that, should I receive per diem payments in excess of the amount actually owed me because my assignment terminates earlier than expected, or for any reason whatsoever, I will notify the Employer and return any excess amounts.

Employee's Signature: _____ Date: ____/____/____

For Employer's Use Only:

This assignment is expected to begin on ____/____/____ and to be completed within ____ months.

In my opinion, this employee is / is not (circle one) eligible for per diem.

Reviewer's Signature: _____ Date: ____/____/____