

COMPANY:
INITIAL CERTIFICATION OR RECERTIFICATION OF PER DIEM ELIGIBILITY

Employee's Name: _____
Expected Length of Assignment: ___ months

Location of Assignment: _____
Expected Length Of Any Extension: ___ months

Under the Federal tax statutes and regulations, an excludable, nontaxable per diem payment may only be made to an employee who has either a regular place of business or a permanent place of residence, and who is traveling away from that place of business or residence on a temporary work assignment that is realistically expected to last for one year or less.

If an employment assignment is realistically expected to last for more than one year any per diem is taxable from the beginning of the assignment. In addition, if an existing employment assignment, previously expected to last for one year or less, is extended to greater than one year, any per diem payments will become taxable from the date the assignment is extended.

The realistically expected length of this assignment (stated above) is based on information supplied by Professional Alternative's client. However, the anticipated length of the assignment is always subject to change by direction of Professional Alternative's client.

The Company requests that you complete this form to enable us to determine whether you satisfy these requirements. Please fill out applicable sections A, B and C.

A. PERMANENT RESIDENCE:

I hereby certify that I do not have a regular place of business. I maintain a permanent residence, which is more than 50 miles away from the facility at which I have been assigned to work. My permanent residence is:

Street Address: _____
City, State and Zip Code: _____

1. Yes No In the past, I have been employed in the area of my permanent residence and while so employed have used my permanent residence for lodging.
2. Yes No This assignment will require me to maintain a temporary residence that will duplicate my living expenses. My temporary residence is:
Street Address: _____
City, State and Zip Code: _____
3. Yes No While I am on temporary assignment members of my immediate family resides at my permanent residence and/or I frequently use my permanent residence for lodging purposes. During the past two years, I have spent approximately ___ months at this residence.

B. NO PERMANENT RESIDENCE OR FIXED PLACE OF BUSINESS:

I have neither a fixed place of business nor a permanent residence and generally reside near my temporary employment assignment.

C. I have been previously assigned by an employer other than Professional Alternative, to the same location as my current temporary assignment. I was employed at that location within the last two months and while there worked for a period of ___ months.

I am registered to vote in the city of _____, State of _____.

I further agree to notify the Company at once in writing of any change in the status of either my permanent or temporary residence, giving new addresses when applicable. I agree to complete quarterly affirmations of the above information on or about January, April, July and October. I understand that failure to complete and remit these quarterly per diem statements will render me ineligible for further per diem payments.

Date: _____ Employee's Signature _____

Date: _____ Witness's Signature _____

This certification must be completed and returned within one week to assure continuance of per diem payments.