



## Attestation Form Regarding Tax Home and Primary Place of Practice

Some Agreements may include payments to long-term faculty employees (MFC) performing Harvard services away from their tax home<sup>1</sup>. These Harvard employees must meet the criteria below in order to have expenses considered qualified (nontaxable). All expenses must meet accountable plan (original receipts, business purpose, timely submission (<90 days), etc. to be considered nontaxable. Payment of these expenses are at the discretion of the school or unit, if budget and funding allow and must be documented in any contract or Agreement. Please note that moving expenses are considered taxable and must be processed as additional compensation. Harvard should not pay for moving expenses directly.

I \_\_\_\_\_ confirm that the below are accurate for calendar year \_\_\_\_\_.  
Employee Name

- My tax home<sup>1</sup> is not in Massachusetts which is my main Harvard work location (e.g., live and registered to vote in NY but teach in Cambridge), AND
- Harvard is not my main place of practice (employment or business), AND
- I incur two sets of living expenses simultaneously (e.g., Cambridge and New York).

NOTE:

- Expenses submitted must meet all accountable plan rules (complete business purpose, receipts, timely submission (<90 days) and must include language that the appointment meets the terms of the above or includes this attestation form.
- Any lodging expenses incurred at the sabbatical location would be less any income received by the faculty member for renting out their primary residence.
- Any dependent expenses for an individual on temporary assignment subject to tax reporting and withholding.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
HUID

\_\_\_\_\_  
Date

See [Moving, Recruiting, and Related Expenses](#) document.

<sup>1</sup> Generally, tax home is considered the individual's regular place of work, regardless of where they maintain their family home/residence and regardless of whether they work remotely. If an individual's tax home changes (e.g., they are not incurring two sets of living expenses simultaneously) housing and living expenses would be considered taxable.