

# TRAVEL TAX RULES

## Frequently Asked Tax Questions

### 1. What are the requirements to qualify for tax-free meal per diem, housing, and transportation benefits?

There are three main tax rules that must be met for these travel benefits to be treated as non taxable compensation. The traveler must have a permanent tax home. The assignment must not be within commuting distance of the permanent tax home. The assignment including extensions may not extend beyond one year. The first rule is complex and can be quite subjective depending on the traveler's facts and circumstances.

### 2. What are the consequences if one or more of these rules are not met?

If the traveler fails to meet the first or second rule, all travel benefits must be treated as taxable compensation from the beginning of the assignment. The taxable compensation would include all meal & incidental per diems, housing stipends or Company paid housing costs, and mileage reimbursements and other transportation costs. This compensation would be subject to applicable payroll tax withholding which could approximate 35-40% of the travel benefits. If the one-year limit rule is failed, all of the travel benefits must be treated as taxable compensation as soon as it becomes known ~~that~~ the one-year limit will be exceeded. Generally, it is considered *known* at the time of the signing of the assignment extension that will make the total length of the assignment (plus extensions) beyond one year. The taxable benefit treatment goes into effect on such signing date and would continue through the remainder of the extended assignment.

### 3. When must the *Tax Home Representation* form be completed?

The *Tax Home Representation* form must be completed prior to commencement of the traveler's first assignment and annually thereafter with the execution of each annual employment agreement. The form should also be completed whenever there is a change in the traveler's tax home status. The traveler should retain the *Tax Home Determination* worksheet for their tax files. The Company should not receive or retain the worksheet.

**4. Who makes the final determination on whether the traveler has a permanent tax home?** Because the determination of the tax home status is sensitive to the facts and circumstances of the traveler and can be highly subjective, the traveler (in consultation with his/her tax advisor) must make the final determination and does so with the execution of the *Tax Home Representation Form*. The final conclusion resides with the traveler, hopefully in consultation with their tax advisor.

### 5. Who monitors the commuting and one-year limit rules?

The recruiter with the consultation of the Payroll and Tax Departments should monitor both of these rules and inform the traveler of potential non-qualifying status since the tax treatment may be a critical factor whether the traveler accepts the assignment or assignment extension. The one-year limit can easily be evaluated prior to each assignment extension and the time and distance criteria for commuting can be preliminarily determined from Internet mapping sites such as MapQuest.

### 6. Why is the *Housing Allowance Representation Form* required?

In order to pay a tax-free housing per diem, not only do the requirements listed in 1. above need to be met, but the company must also have a "reasonable belief" that temporary lodging expenses are actually incurred by the traveler while away from their tax home on assignment. This form provides "reasonable belief".

*Tax information contained in this document is not intended to be used, and cannot be used, by any person as a basis for avoiding tax penalties that may be imposed by the IRS or any state. We recommend each taxpayer seek advice based on their circumstances from an independent tax advisor.*

# **STATE TAXES**

## **FREQUENTLY ASKED QUESTIONS**

**1. Is state income tax withholding required for the worksite state(s) and/or my state of residence (home state)?**

Most states subject workers to taxation in the state where the work is performed regardless of the worker's state of residence. Generally, there is no minimum work period in terms of days or weeks to avoid the worksite state taxation. Worksite state withholding might not apply if the income is below the state's minimum amounts, but this is unlikely for a professional's compensation level, even for just a week. Certain neighboring states do have reciprocity agreements where the states agree the worksite state will not require withholding of income tax from compensation paid to a nonresident. State withholding will be made for the worksite state unless your home state and worksite state have a reciprocity agreement. Where the worksite state has no income tax or has a tax rate lower than your home state, your home state may require withholding to the extent their tax rate is greater. Certain home states may require full income tax withholding regardless of the treatment or magnitude of the withholding in the worksite state; this amounts to double tax withholding. This double tax withholding should be partially or fully eliminated through tax credits claimed on the home state annual income tax return (see discussion below).

**2. Am I required to file a state income tax return in the worksite state(s)?**

You will generally be required to file a state income tax return for the worksite state if it has a personal income tax. Assuming you are claiming an appropriate amount of exemptions on Form W-4, the required withholding on your compensation should approximate the return liability so that any payment or refund due on the return should be minimal. Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming do not have an income tax on personal services (wages).

**3. What income is taxed in my home state and the worksite state(s)?**

Only the compensation you earned from an assignment in the worksite state should be subject to tax in the worksite state. However, generally all income you earn (including out-of-state compensation) will be subject to tax in your home state. Your home state will generally provide you a full or partial credit for the taxes paid to the worksite state(s). The credit process on your home state tax return should partially or fully eliminate the double tax, except to the extent the worksite state has a higher tax rate than your home state.

**4. Won't my working in multiple states make my year-end income tax return filings more complex?**

Yes, you may have state income tax filings in two or more states including your tax home state. If you are a tax savvy do-it-yourselfer, reasonably priced tax compliance software can expedite the process. Otherwise, we recommend you arrange for a tax professional to prepare these returns on your behalf. Each non-resident state filing might add from \$25 to \$150 to their fees.

*The information contained herein is general in nature and based on authorities that are subject to change.*

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## HOUSING ALLOWANCE REPRESENTATION FORM

In order to receive a housing allowance tax-free, I understand that in addition to the tax-home, commuting and one-year limit rules, I must incur lodging expenses for temporary overnight stays because the assignment requires me to be away from my permanent tax home.

For this purpose, "lodging expenses" might include motel costs; apartment or apartment sharing rent and utilities (gas, electric, and water). Personal expenses for items such as cable TV, telephone, internet service, etc. do not qualify as lodging expenses for this determination.

By signing below, I attest that I am or will be incurring temporary lodging expenses while I am working at the temporary assignment in

(City & state) \_\_\_\_\_ that starts (date) \_\_\_\_\_ while away from my regular tax home.

I agree to notify Therapeutic Resources immediately if my situation changes.

Signature : \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name

**Return completed form with packet or with your first time sheet**

*For housing allowances to be considered non-taxable, this completed form must be received with or prior to receipt of the first time sheet for your assignment. If completed form is received after any allowances have been paid, no retroactive payroll tax withholding adjustments will be made.*



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## Tax Home Representation Form

I have completed the Tax Home Status Determination worksheet and consulted with my tax advisor, as I believe appropriate, and now make the following good faith determination (*please check  the most appropriate box below*):

A.  I maintain a permanent tax home at the address of that tax home is (mandatory, no PO box consistent with my W-4):

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I understand that I will be required to make this representation periodically. If my permanent tax home changes, I must notify the Company immediately. I also understand that as generally required by state tax law (except for certain states with reciprocity), state income taxes will be withheld from my taxable compensation based upon the state of my assignment. In some cases partial withholding will also be required for my tax home state and for a few states, both state taxes must be fully withheld. I further understand that this representation does not guarantee my travel-related expenses will be tax-free, as the commuting and one year limitation rules must also be considered for each assignment.

or

B.  I do **not** maintain a permanent tax home. As such, I understand the IRS considers my tax home the temporary lodging for the temporary assignment.

I understand that without a permanent tax home, all lodging costs or allowances, mileage reimbursements and other transportation costs, and meal & incidental per diem benefits paid me or provided on my behalf will be treated as taxable compensation reported on Form W-2 subject to applicable payroll taxes. I further understand that only the state income tax for the assignment state will be withheld.

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Print Name

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Social Security Number

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Signature

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Date



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## Tax Home Determination Worksheet

This worksheet 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 worksheet is for your personal use and should not be returned to the Company.

Please check  appropriate boxes below:

YES 11 11 NO	1	Do you perform a portion of your business or work in the vicinity of your permanent tax home? <i>Many travelers will not meet this requirement, as they do not have regular work or business in the tax home area.</i>
YES 11 11 NO	2	Are you duplicating living expenses (mortgage, rent, utilities, etc.) to maintain the permanent tax home while away from home on assignment? <i>Limited IRS guidance provided, but as a minimum the duplicate expenses to maintain the tax home should exceed \$250 per month.</i>
YES 11 11 NO	3.	Do you meet one or more of the following criteria regarding your permanent tax home? a. Have a member of your family (spouse, child, or parent) residing with you in the permanent tax home? YES 11 11 NO b. Use the permanent tax home frequently for lodging? <i>Limited IRS guidance provided, but the return home trips should be more than a few times a year and one or more of the trips should be much longer than a long weekend.</i> YES 11 11 NO c. The permanent tax home represents a historical place of lodging? <i>This means the tax home vicinity is where you grew up, went to college, or have recent and long-term ties to the community.</i> YES 11 11 NO

IF you responded YES to all three questions above, then you have a permanent tax home and should check **Box A** on the Tax Home Representation Form.

IF you responded NO to two or more of the three questions above, then you do not have a permanent tax home and must check **Box B** on the Tax Home Representation Form.

IF you responded YES to two of the three questions, then you must consider the following potential “facts and circumstances” attributes to determine whether you have a permanent tax home. All questions do not necessarily require a YES answer to secure a favorable result, but certainly the majority should have a YES response, and the first four questions are of particular importance.

YES 11 11 N	Is the tax home address your address of record and from which you file your income tax returns?
YES 11 11 N	Do you have telephone service at the tax home or is it your primary mailing address?
YES 11 11 N	Are your auto license plates and driver’s license registered with your tax home city?
YES 11 11 N	Is the tax home address the address of record for your professional license(s)?
YES 11 11 N	Is your banking relationship with a bank in your tax home vicinity?
YES 11 11 N	Are you registered to vote (and actually vote) at your tax home precinct?
YES 11 11 N	Do you have church, club, or other associations in your tax home vicinity?



## *Other Tax Rules to Consider . . .*

### **One-Year Assignment Limit**

If your assignment (including extensions) is expected to last more than one year, tax law dictates that the location of your assignment will be your tax home regardless of your permanent tax home status. Then, all transportation, meal, and lodging allowances paid to you or paid on your behalf must be treated as taxable compensation to you. These travel allowances and costs become taxable as soon as it becomes known the assignment will last longer than one year. That is, once an assignment has been extended to the point where it will lapse over the one-year anniversary date, the travel expenses will become immediately taxable with the execution of the extension, not on the 366<sup>th</sup> day of the extended contract.

### **Commuting**

If you are working on assignment within typical commuting distance from your permanent tax home, then any transportation, lodging, and meal allowances provided must be treated as taxable compensation. Commuting is generally referred to as within the worker's metropolitan area or broader rural geographic area. It is generally the common-practice, reasonable daily commute for the area. An undocumented, one- way commuting rule of thumb might be as long as 50 miles or 2 hours in an urban or suburban area and 100 miles or 1 hour for a rural area.

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## **DIRECT DEPOSIT INFORMATION**

We encourage all employees to participate in Direct Deposit. There is no waiting period and no cost to our employees. You can expect your paycheck deposited to your account on the payroll date.

In an effort to deliver your check-stub to you in a convenient, faster, and more cost efficient manner, the stub will be emailed to you directly.

The electronic check-stub will be identical to the conventional check-stub you currently receive via US mail, with one major exception: You will be able to access your electronic check stub 24 hours per day from any location with internet access. You will also have the ability to print your check-stub when needed.

***If you choose to have your Direct Deposit stub mailed to you, you will need to request it from our payroll department at 866-652-1562. We will no longer mail a check-stub to you, unless requested.*** Please provide your correct email address to our payroll department.

**AUTHORIZATION FOR DIRECT DEPOSIT- EMPLOYEE FORM**

**This authorizes Therapeutic Resources to send credit entries (and appropriate debit and adjustment entries), electronically or by any other commercially accepted method, to my (our) account (s) indicated below and to other accounts I (we) identify in the future (the "Account"). This authorizes the financial institution holding the Account to post all such entries.**

**NOTE: Enter your company name in the blank space above. Account # 1**

ACCOUNT TYPE (E.G. Checking or Savings): \_\_\_\_\_

EMPLOYEE BANK NAME: \_\_\_\_\_

BRANCH: \_\_\_\_\_

CITY, STATE: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

BANK ROUTING NUMBER (ABA#): \_\_\_\_\_

EMAIL ADDRESS (MANDATORY): \_\_\_\_\_

**Account # 2 IF NEEDED**

ACCOUNT TYPE (E.G. Checking or Savings): \_\_\_\_\_

EMPLOYEE BANK NAME: \_\_\_\_\_

BRANCH: \_\_\_\_\_

CITY, STATE: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

BANK ROUTING NUMBER (ABA#): \_\_\_\_\_

EMAIL ADDRESS (MANDATORY:) \_\_\_\_\_

This authorization will be in effect until the company receives a written termination notice from myself and has a reasonable opportunity to act on it.

SIGNATURE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DATE: \_\_\_\_\_

# FORM I-9 ATTN:

Because we generally never meet our Employees in person and cannot witness or inspect your documents, Section 2 where a signature is requested from an “Authorized representative of Company” must be signed by a witness who is not an immediate relative. Any questions give us a call!

Thank you!!

# I9 Instructions

Read all instructions carefully before completing this form.

**Anti-Discrimination Notice.** It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

## What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

## When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

## Filling Out Form I-9

### Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the users Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

**Noncitizen nationals of the United States** are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

**Employers should note** the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate employment authorization expiration date in **Section 1**, employers are required to re-verify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, re-verification does not apply unless they choose to present in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

### Preparer/translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

### Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins.

Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

### Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

## I9 Instructions

For more detailed information, you may refer to the *USCIS Handbook for Employers* (Form M-274). You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

### Section 3, Updating and Reverification

Employers must complete Section 3 when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B; and:
1. Examine any document that reflects the employee is authorized to work in the United States (see List A or C);
  2. Record the document title, document number, and expiration date (if any) in Block C; and
  3. Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

### What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

### USCIS Forms and Information

To order USCIS forms, you can download them from our website at [www.uscis.gov/forms](http://www.uscis.gov/forms) or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at [www.uscis.gov](http://www.uscis.gov) or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at [www.uscis.gov/e-verify](http://www.uscis.gov/e-verify) or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at [www.uscis.gov](http://www.uscis.gov).

### Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

### Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

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**Paperwork Reduction Act**

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An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

**ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.**

**Section 1. Employee Information and Verification** (To be completed and signed by employee at the time employment begins.)

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt.#	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

**I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.**

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien#) \_\_\_\_\_
- An alien authorized to work (Alien# or Admission#) \_\_\_\_\_ until (expiration date if applicable - month! .

Employee's Signature	Date (month/day/year)
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**Preparer and/or Translator Certification** (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature

Print Name

Address (Street Name and Number, City, State, Zip Code)

Date (month/day/year)

**Section 2. Employer Review and Verification** (To be completed and signed by employer. Examine one document from List A OR examining one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document#: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document#: _____		_____		_____
Expiration Date (if any): _____		_____		_____

**CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on \_\_\_\_\_ (month/day/year) and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)**

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)

**Section 3. Updating and Reverification** (To be completed and signed by employer.)

A. New Name (if applicable) \_\_\_\_\_ B. Date of Rehire (month/day/year) (if applicable) \_\_\_\_\_

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: \_\_\_\_\_ Document#: \_\_\_\_\_ Expiration Date (if any): \_\_\_\_\_

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(t), the document(s) I have examined appear to be genuine and to relate to the individual \_\_\_\_\_

Signature of Employer or Authorized Representative	Date (month/day/year)
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## LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

### LIST A

**Documents that Establish Both  
Employment  
Authorization**

### LISTB

**Documents that Establish  
Identity**

### LIST C

**Documents that Identity and  
Employment Authorization**

OR

AND

<p><b>1.</b> U.S. Passport or U.S. Passport Card</p>	<p><b>1.</b> Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</p>	<p><b>1.</b> Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States</p>
<p><b>2.</b> Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</p>	<p><b>2.</b> ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</p>	<p><b>2.</b> Certification of Birth Abroad issued by the Department of State (Form FS-545)</p>
<p><b>3.</b> Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</p>	<p><b>3.</b> School ID card with a photograph</p>	<p><b>3.</b> Certification of Report of Birth issued by the Department of State (Form DS-1350)</p>
<p><b>4.</b> Employment Authorization Document that contains a photograph (Form I-766)</p>	<p><b>4.</b> Voter's registration card</p>	<p><b>4.</b> Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</p>
<p><b>5.</b> In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form</p>	<p><b>5.</b> U.S. Military card or draft record</p>	<p><b>5.</b> Native American tribal document</p>
	<p><b>6.</b> Military dependent's ID card</p>	<p><b>6.</b> U.S. Citizen ID Card (Form I-197)</p>
	<p><b>7.</b> U.S. Coast Guard Merchant Mariner Card</p>	<p><b>7.</b> Identification Card for Use of Resident Citizen in the United States (Form I-179)</p>
	<p><b>8.</b> Native American tribal document</p>	<p><b>8.</b> Employment authorization document issued by the Department of Homeland Security</p>
	<p><b>9.</b> Driver's license issued by a Canadian government authority</p>	
	<p style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></p>	
<p><b>6.</b> Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</p>	<p><b>10.</b> School record or report card</p>	
	<p><b>11.</b> Clinic, doctor, or hospital record</p>	
	<p><b>12.</b> Day-care or nursery school record</p>	