

Please note, five business days are needed to set up new location. **\*PLEASE MAKE SURE WHEN SAVING THE DOCUMENT BEGIN WITH THE STATE.**

**Client Instructions- Please Complete Sections 1-5****Section 1**Company's Legal Name: Client ID: Is the New State or New Location:  Home  OfficeState: Effective date: **(No Back Dating)** Address of New Location: **Section 2**

**If the new location is the Employees' Home Address please answer the following:**  
*(If new location is an office space, Please skip to section 4)*

Name of the EE: EE salary: New or existing EE: EE job title: EE work email: **Section 3****All Clients must fill out this section.**1. Is the employee working at home 100% of the work day?  Yes  No

2. If the above answer is no, please provide percentage and reasons for travel:

**Section 4**

**All New York Clients must fill out this section to determine if New York income taxes must be withheld from your non-resident employee's paycheck. This section is based on the "Convenience of the Employer" income tax test.**

**CONVENIENCE OF THE EMPLOYER TEST****Primary Factor**

1. Does the employee maintain a home office in another state that has or is near special facilities that are not or cannot be made available at or near your New York place of business? Please note: The facility does not need to be permanent, but it must meet the requirement that it could not be set up at your New York place of business.

 Yes  No

If the answer to Question No. 1 is Yes, the employee is not subject to New York income taxes, and you have completed this section. If the answer to No. 1 is No, you must complete the below factors under Question No. 2.

## Section 4 (continuation)

2. If the non-resident employee meets at least 4 of the Secondary Factors, plus at least 3 of the Other Factors, then they are not subject to New York income taxes.

### Secondary Factors (check all that apply):

- The home office is a requirement or condition of employment.
- The employer has a bona fide business purpose for the employee's home office location.
- The employee performs some of the core duties of his or her employment at the home office.
- The employee meets or deals with clients, patients or customers on a regular and continuous basis at the home office
- The employer does not provide the employee with designated office space or other regular work accommodations at any regular place of business.
- The employer reimburses the employee for substantially all home office expenses (or pays for all supplies and equipment plus fair rental value of the office).

### Other Factors (check all that apply):

- The employer maintains a separate telephone line and listing for the home office.
- The employee's home office address and phone number are listed on the employer's business letterhead or business cards.
- The home office is used exclusively for business of the employer.
- If the employer's business is selling products, the employee keeps a supply of products or samples in the home office.
- Business records of the employer are stored in the home office.
- The home office has a sign designating it as a place of business of the employer.
- The home office is identified in advertising as a place of business of the employer.
- The home office is covered by a business insurance policy or rider to the employee's homeowner's policy.
- The employee correctly claims a federal income tax deduction for use of the home office.
- The employee is not an officer of the company.

**Please note: If you have checked at least 4 Secondary Factors and at least 3 Other Factors, your non-resident employee is not subject to New York income taxes. Prestige will set them up as a work-from-home employee and withhold incomes taxes to the state in which they are working. If you cannot establish these factors, the non-resident employee will be set up as a telecommuter subject to New York income taxes.**

**Prestige will withhold income taxes based on the information you provide to us in this section. Any false, misleading, or inaccurate information can expose your company to liability, tax audits, fines, and penalties. Prestige does not provide legal, tax, or financial advice. Prestige highly recommends that you consult with your own legal, tax, and financial advisors prior to providing us with this form.**

## Section 5

Only complete if your employee is either in **Ohio** or **Washington State**?

**If YES, you must complete the registration for that state. (Prestige can direct you to the applicable websites)**

Prestige will need this information to secure your Workers' Compensation since both Ohio and Washington State are monopolistic and coverage can only be obtained in this matter.

Is your Workers' Compensation through Prestige or do you maintain a policy outside of Prestige?  Prestige  Outside

If outside of Prestige you must add coverage listing the new state and provide proof of coverage to Prestige.

**Please Note: If your policy is not provided by Prestige, the new location request cannot be completed until proof of coverage is provided.**

## Section 6

Submitted by (Client Contact Name):

Date: