

Definition of Terms:

## **Residence**

**Usual Place of Residence** – Must have “ownership interest” – own or lease a property. An employee is maintaining a residence for their and their own family’s own personal use and enjoyment at all times, even while they are living away from their home for work. The employee would not be regarded as maintaining a home if they rented out the property while away.

## **Nature of Residence**

**Owner Occupied** – The person residing in the house owns or has a mortgage on the property

**Rental/Leased Property** – The person residing in the house leases the property

**Living at Home** – Living at home with parents, no ownership interest. **Note:** For FBT purposes, it is not considered your usual place of residence if you have no ownership, interest or lease, such as living with your family/parents.

## **Address at which you resided while away**

Address of the hotel/apartment that you were staying in while away.