

Internal Revenue Code (IRC) § 162(h) Election

I elect, under the above referenced section, to designate my residence within my legislative district as my tax home for tax year _____. Accordingly, I elect to claim legislative expenses under IRC § 162(h).

Legislator's name: _____

Social Security Number: _____

Address within district: _____

Mileage between home in legislative district and State Capitol Building: _____

Section I: Legislative days 1/1/2010 to 12/31/2010

Committee days: _____

Session days: _____

Special session days: _____

Total legislation days: _____

Section II: Deductions for legislative days

	Lodging	Meals	Total
(1) Standard federal per diem rate	\$125	\$66	\$191
(2) Total days from Section I			
(3) Deductions (1) x (2)			

(a) (b)

Enter amount (a) on Form 2106, Part 1, line 3, column A. Enter amount (b) on line 5, column B.

Section III: Reimbursement of expenses

[Complete only if subsistence payments (\$191/day) have not been included in box 1 of your Form W-2.]

	Lodging	Meals	Total
(1) Standard federal per diem rate	\$125	\$66	\$191
(2) Total days from Section I			
(3) Reimbursements (1) x (2)			

(a) (b)

Enter amount (a) on Form 2106, Part 1, line 7, column A. Enter amount (b) on line 7, column B.