

Exhibit C:
Example 162(h) Election to file with Income Tax Return

Taxpayer Name

Taxpayer SSN #

Taxpayer Address

Taxpayer City/State/Zip

**State Legislator's Election under IRC Section 162(h)
to treat Residence as Tax Home**

Taxpayer, a state legislator who served in the Georgia (House) (Senate) during the year ending on (year end), elects to treat his residence as his tax home pursuant to IRC Section 162(h). His place of residence is within the _____ ,
(district)
which is the legislative district that he represents. The residence is more than 50 miles from the capitol building of the state.

During the tax year, the taxpayer was a state legislator for _____ days. The taxpayer received a per diem
(number)
allowance of \$ _____ per day. This amount is what is generally allowed employees of the state of which taxpayer
(amount)
is a legislator.