

Exhibit D:
Affidavit for Georgia Legislators
IRC Section 162(h)
Tax Home Election

I, _____, as a State Legislator, for (Senate) (House) _____
(type or print name)

District of the State of Georgia, do hereby state that I intend to elect under the provisions of IRC Section 162(h) to treat my residence within said district as my "tax home" for purposes of deducting business expenses associated with my legislative duties while away from said home, including expenses in the capitol city while the legislature is in session. I understand that filing this affidavit with the Legislative Fiscal Office does not satisfy the election requirements under IRC Section 162(h), and I intend to file the appropriate election with my annual federal individual income tax return. I also certify that my "tax home" residence in my legislative district is further than 50 miles from the capitol building of the State of Georgia.

I authorize the Legislative Fiscal Office to accept this affidavit, until otherwise notified, as proof that I will treat my residence as my tax home and that I have complied with all requirements of IRC Section 162(h) and that my "per diem allowance" shall be excluded from taxable wages. I further agree that I will report any taxable portion of said per diem should I not comply with IRC Section 62 or should the per diem exceed the allowed reimbursable amount.

Signature _____

Legislative District _____ Date _____

GEORGIA, _____ COUNTY

Sworn to and subscribed before me,

this _____ day of _____ year of _____

Notary Seal _____