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 Minnesota State Capitol: _____

Section I: Legislative days (1/1/2018 to 12/31/2018)

Committee days: _____

Session days: _____

Special session days: _____

Total legislative days: _____

Section II: Deductions for legislative days

	Lodging	Meals	Total
(1) Standard federal per diem rate	$134	See note	
(2) Total days from Section I			
(3) Deductions (1) x (2)	_____(a)	_____(b)	

Enter amount (a) on Schedule M1UE Part 1, line 3, column A. Enter amount (b) on line 5, column B.

Section III: Reimbursement of expenses

	Lodging	Meals	Total
(1) Standard federal per diem rate	$128	See note	
(2) Total days from Section I			
(3) Reimbursements (1) x (2)	_____(a)	_____(b)	

Enter amount (a) on Schedule M1UE, Part 1, line 7, column A. Enter amount (b) on line 7, column B.

Note: There are two methods each taxpayer can choose: a high-low per diem, which is $59 for every night spent away from home, or the Meals & Incidental Expenses per diem of $51, except when traveling to the following areas: In Dakota County, $59; Duluth (including St. Louis County), $64; Minneapolis/St. Paul (including Hennepin and Ramsey counties), $64; and Rochester (including Olmsted County), $64. Each taxpayer must choose which method they want to use for all trips during the year.