

**“CLAIMED ABODE TEST” CERTIFICATION  
FOR IRC SECTION 162 DEDUCTIONS  
IN CONFORMANCE WITH REV. RUL. 83-82**

**CATEGORY 2: SHORT-TERM TRAINEES**

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In order for you to qualify for Section 162 deductions for business expenses, you must be able to demonstrate to the Internal Revenue Service (IRS) that your residence in your home-country is your regular place of residence in a real and substantive sense. U.S. law calls this your “tax home.” The Internal Revenue Service has established three (3) tests that are used to determine if the resident in your home-country meets the requirements of the Internal Revenue Code for a “tax home.” These three (3) tests appear below. Please write **“YES”** on the line provided if it is a **TRUE STATEMENT** for you:

- \_\_\_\_\_ 1. I lived in my residence in my home-country while performing work in the vicinity of my residence immediately prior to traveling to the United States for my current training program, and I continue to maintain bona fide work contacts in my home-country during my current job-related training program.
- \_\_\_\_\_ 2. I have living expenses at my residence in my home-country that are now being duplicated because my job-related training program requires me to travel to the United States.
- \_\_\_\_\_ 3. I have family member or members (marital or lineal only) currently residing at my residence in my home-country; OR; I continue to currently use my residence in my home-country frequently for the purposes of my personal lodging.

If you satisfy all three (3) tests, in addition to having the realistic expectation that you will return to **(a)** your job, **AND (b)** your residence in your home-country when this training program is completed (in accordance with your Conditions-of-Training), the Internal Revenue Service will recognize that you are entitled to Section 162 deductions for travel, meals, and lodging.

If you satisfy only two (2) of the three tests, in addition to expectations **(a)** and **(b)**, then the IRS will consider all the facts and circumstances of your situation in considering whether or not you are entitled to Section 162 deductions for travel, meals, and lodging.

When only one (1) test is satisfied, the Internal Revenue Service will not allow Section 162 deductions to be taken.

*I HEREBY CERTIFY, UNDER PENALTIES OF PERJURY, THAT THE TESTS ABOVE THAT I HAVE ANSWERED ARE, TO THE BEST OF MY KNOWLEDGE AND BELIEF, TRUE AND CORRECT.*

Date

Signature

Printed Name