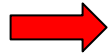


Internal Revenue Code Section 280A(d)(1)

Disallowance of certain expenses in connection with business use of home, rental of vacation homes, etc.

(d) Use as residence.



(1) In general. For purposes of this section, a taxpayer uses a dwelling unit during the taxable year as a residence if he uses such unit (or portion thereof) for personal purposes for a number of days which exceeds the greater of—

(A) 14 days, or

(B) 10 percent of the number of days during such year for which such unit is rented at a fair rental. For purposes of subparagraph (B), a unit shall not be treated as rented at a fair rental for any day for which it is used for personal purposes.