

Certification of Eligibility for Reimbursement of Automobile Mileage-Office in Home

UPDATE

Due to the COVID-19 pandemic effective March 16, 2020 and until further notice, SDSURF employees who are not required to travel to the office for work will be considered as having made their residences their principal place of business although their usual office locations may be open for other functions. Thus, the claiming of mileage expenses during this time will not require an adjustment for commuting miles. Those staff members who continue to report to the office location will follow the regular mileage reimbursement policy with no change.

During this time, mileage reimbursement will not require pre-approval if you are traveling in your personal vehicle, requesting only mileage and parking reimbursement and are traveling within the following counties: San Diego, Imperial, Orange, Riverside and Los Angeles. If you travel beyond these counties or require reimbursement for other expense types, the trip will require pre-approval and the submission of a Travel Claim form once the trip is completed.

Generally, SDSU Research Foundation (SDSURF) does not reimburse employees for automobile mileage when the trip originates from the employee's home. Pursuant to Internal Revenue Service regulations, SDSURF may exclude such reimbursements from income when the employee's home qualifies under IRC §280A(c)(1)(A) as an office in the home.

In order for SDSURF to exclude such mileage reimbursements from income, you must certify that you qualify for the office in home deduction.

For your convenience, we have summarized our interpretation of the office in home regulations as follows:

Your home office must be for the convenience of your employer.

The convenience of the employer requirement is satisfied if:

1. You maintain your home office as a condition of employment-in other words, if your employer specifically requires you to maintain the home office and work there;
2. Your home office is necessary for the functioning of your employer's business; or
3. Your home office is necessary to allow you to perform your duties as an employee properly.

If SDSURF provides you with an office, you will probably not meet this requirement.

Exclusive and regular use requirements

The home office must be used **exclusively** and on a **regular basis** in connection with your work as an employee.

1. The exclusive use requirement means that you must use your home office **solely** for the purpose of carrying on your work as an employee. **Any** other use of the home office will result in loss of all deductions for your home office. For example, if you work in a spare bedroom that contains your desk, computer, fax, files, etc., and if you don't use that bedroom for anything but your work, that room passes the exclusive use test. But if you also use the room to sleep occasional overnight guests, it **fails** the exclusive use requirement.
2. The regular basis requirement means that you must use the home office in carrying on your business on a continuous, ongoing or recurring basis. Generally, this means a few hours a week, **every** week. A few days a month, every month, **may** qualify. Occasional, "once in a while" business use won't qualify.

I certify that I am a current employee of SDSURF and to the best of my knowledge and belief I qualify for the office in home deduction. I understand that SDSURF is relying on this statement in order to exclude mileage reimbursements from my income.

Signed:	Date:
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Employee's Name:

A copy of this certification must be included with all reimbursements that include mileage from the employee's home.

The original document will be maintained in the SRA fund file.

Fund:

Fund:

Fund: