

The designation of the home/headquarters as the "principal place of business" must be in the best interest of the employer rather than for the convenience of the employee. The term "principal place of business" is defined as a place of business wherein the employee conducts substantial administrative activities of such business (e.g., preparing reports; completing time sheets/travel expense claims; returning telephone calls; preparing correspondence; reviewing research). To qualify, the employee must perform his or her primary administrative activities at home as opposed to another work location. In addition, the work locations the employee routinely travels to each day cannot be a single location; if the employee reports to different locations at the beginning of the workday versus the same location routinely, this condition would be met.

Certification: Employee's Home Designated as Headquarters		
Employee's Name (printed): _____ SSN (last 4 digits): _____		
Questions /Conditions:	Yes	No
1. Has the Department designated the employee's home as his or her headquarters?		
2. Does the employee perform his or her primary administrative activities at home/headquarters?		
3. Did the Department designate the employee's home/headquarters as the "principal place of business" for its benefit and not for the convenience of the employee?		
4. Can the employee demonstrate that the home/headquarters assignment qualifies as a legitimate tax deduction?		
5. Does the employee travel each day to different work locations versus the same location routinely, or, is there a qualifying health and safety event that requires the employee to work at home?		
For the employee's home to be designated as his or her headquarters: ‡ All of the above conditions (items 1 through 5) must be met, and ‡ This Certification must accompany page 1 of this form.		
Employee's Signature: # _____	Date: _____	
Approved By:		
Supervisor's Name (printed): _____		
Supervisor's Signature: # _____	Date: _____	
Branch Chief, Reg. Manager, or Deputy Director Name (printed): _____		
Branch Chief, Reg. Manager, or Deputy Director Signature: # _____	Date: _____	