

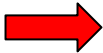
**Internal Revenue Code Section 280A(f)(1)(B)**

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

(f) Definitions and special rules.

(1) Dwelling unit defined. For purposes of this section—

(A) In general. The term "dwelling unit" includes a house, apartment, condominium, mobile home, boat, or similar property, and all structures or other property appurtenant to such dwelling unit.



(B) Exception. The term "dwelling unit" does not include that portion of a unit which is used exclusively as a hotel, motel, inn, or similar establishment.

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