2008 Model Form – Wisconsin Legislators
(For Making Internal Revenue Code Section 162(h) Election)

Name _____

Address _____

_____

Social Security Number _____

Residence within Legislative District

For the tax year 2008 I have elected my district home as my tax home and I am now applying section 162(h) of the Internal Revenue Code which allows a per diem expense for living expenses attributable to my work as a state legislator for every legislative day.

The number of miles between my residence within my legislative district and the capitol building is _____.

The number of my legislative days for tax year 2008 includes:

_____ Session days *(including recesses of four consecutive days or less)*

_____ Committee meeting days

_____ Total legislative days

The per diem rate I am using is $143 for the period January 1, 2008, through September 30, 2008, and $144 for the period October 1, 2008 through December 31, 2008. These are the federal employee per diem rates which were in effect for Madison for 2008.

My per diem expense is computed as follows:

_____ Legislative days at $143 per day = _____

_____ Legislative days at $144 per day = _____

Total per diem expense _____

Portion of per diem expense allocated to meals *(Total per diem expense x .3560)*	_____	Fill in here <u>and</u> include on line 5 of federal Form 2106
Portion allocated to other living expenses *(Total per diem expense minus portion allocated to meals)*	_____	Fill in here <u>and</u> include on line 3 of federal Form 2106
The total per diem reimbursement which I received from the State of Wisconsin for 2008 is	_____	
Portion of per diem reimbursement allocated to meals *(Total per diem reimbursement x .3560)*	_____	To line 7, Column B of federal Form 2106
Portion of per diem reimbursement allocated to other living expenses *(Total per diem reimbursement minus portion allocated to meals)*	_____	To line 7, Column A of federal Form 2106