

**2010 Model Form – Wisconsin Legislators
(For Making Internal Revenue Code Section 162(h) Election)**

Name _____

Address _____ *Residence within
Legislative District*

Social Security Number _____

For the tax year 2010 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 2010 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 \$149 for the period January 1, 2010, through September 30, 2010, and \$144 for the period October 1, 2010 through December 31, 2010. These are the federal employee per diem rates which were in effect for Madison for 2010.

My per diem expense is computed as follows:

_____ Legislative days at \$149 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 .3588) _____ Fill in here and 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 and include on line 3 of federal Form 2106

The total per diem reimbursement which I received from the State of Wisconsin for 2010 is _____

Portion of per diem reimbursement allocated to meals
(Total per diem reimbursement x .3588) _____ 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