2018 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 2018 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 2018 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 $166 for the month of January, 2018; $181 for the period February 1, 2018, through September 30, 2018; $186 for the month of October, 2018; and $166 for the period November 1, 2018, through December 31, 2018. This is the federal employee per diem rate which was in effect for Madison for 2018.

1. Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 . . . . _____

2a. _____ Legislative days at $166 per day . . . . _____

2b. _____ Legislative days at $181 per day . . . . _____

2c. _____ Legislative days at $186 per day . . . . _____

2d. Total per diem expenses. Add lines 2a through 2c . . . . _____

3. Expenses not reported on line 2d (See instructions on page 3) . . . . _____

4. Total expenses. Add lines 2d and 3 . . . . _____

5. Subtract line 4 from line 1. If zero or less, enter -0- (no deduction is allowed). However, if line 1 is greater than line 4, report the excess as income on federal Forms 1040 or 1040NR. See the instructions for these forms for the lines on which to report these amounts . . . . _____

Note: Do not include on lines 2a through 2d any legislative day for which you are claiming actual expenses on line 3.