

**2015 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 2015 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 2015 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 \$153 for the period January 1, 2015, through August 31, 2015; \$172 for the month of September, 2015, \$186 for the month of October, 2015, and \$164 for the period November 1, 2015, through December 31, 2015. This is the federal employee per diem rate which was in effect for Madison for 2015.

My per diem expense is computed as follows:

\_\_\_\_\_ Legislative days at \$153 per day = \_\_\_\_\_  
 \_\_\_\_\_ Legislative days at \$172 per day = \_\_\_\_\_  
 \_\_\_\_\_ Legislative days at \$186 per day = \_\_\_\_\_  
 \_\_\_\_\_ Legislative days at \$164 per day = \_\_\_\_\_  
 Total per diem expense \_\_\_\_\_

Note: Do not include in the above computation any legislative day for which you are claiming actual expenses.

Portion of per diem expense allocated to meals  
*(Total per diem expense x .3260)* ..... \_\_\_\_\_ 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 2015 is ..... \_\_\_\_\_

Portion of per diem reimbursement allocated to meals  
*(Total per diem reimbursement x .3260)* ..... \_\_\_\_\_ 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