2007 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 2007 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 2007 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 $138 for the period January 1, 2007, through September 30, 2007, and $143 for the period October 1, 2007 through December 31, 2007. These are the federal employee per diem rates which were in effect for Madison for 2007.

My per diem expense is computed as follows:

_____   Legislative days at $138 per day =   _____

_____   Legislative days at $143 per day =   _____

Total per diem expense   _____

Portion of per diem expense allocated to meals
   (Total per diem expense x .3664) . . . .   _____   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 2007 is . . . .   _____

Portion of per diem reimbursement allocated to meals
   (Total per diem reimbursement x .3664) . . . .   _____   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