2019 Model Form – Wisconsin Legislators (For Making Internal Revenue Code Section 162(h) Election)

	Name	
	Address	Residence within Legislative District
	Social Security Number	
Re	r the tax year 2019 I have elected my district home as my tax home and I am novevenue Code which allows a per diem expense for living expenses attributable to gislative day.	
Th	e number of miles between my residence within my legislative district and the c	apitol building is
Th	e number of my legislative days for tax year 2019 includes:	
	Session days (including recesses of four consecutive days	s or less)
	Committee meeting days	
	Total legislative days	
20	e per diem rate I am using is \$168 for the period January 1, 2019, through Marc 19, through October 31, 2019; and \$168 for the period November 1, 2019, through aployee per diem rate which was in effect for Madison for 2019.	
1.	Enter reimbursements received from your employer that weren't reported to you include any reimbursements reported under code "L" in box 12 of your Form W	u in box 1 of Form W-2. -2
2a.	Legislative days at \$168 per day	
2b.	Legislative days at \$188 per day	
2c.	. Total per diem expenses. Add lines 2a and 2b	
3.	Expenses not reported on line 2c (See instructions on page 3)	
4.	Total expenses. Add lines 2c and 3	
5.	Subtract line 4 from line 1. If zero or less, enter -0- (no deduction is allowed). H greater than line 4, report the excess as income on federal Forms 1040, 1040-3 the instructions for these forms for the lines on which to report these amounts .	SR, or 1040NR. See

SPL-01 (R. 12-19)
Wisconsin Department of Revenue

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