

2023 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 2023 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 2023 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 \$173 for the period January 1, 2023, through March 31, 2023; \$195 for the period April 1, 2023, through October 31, 2023; and \$173 for the period November 1, 2023, through December 31, 2023. This is the federal employee per diem rate which was in effect for Madison for 2023.

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 1. _____
- 2a. _____ Legislative days at \$173 per day 2a. _____
- 2b. _____ Legislative days at \$195 per day 2b. _____
- 2c. Total per diem expenses. Add lines 2a and 2b 2c. _____
3. Expenses not reported on line 2c (See instructions on page 3) 3. _____
4. Total expenses. Add lines 2c and 3 4. _____
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, 1040-SR, or 1040NR. See the instructions for these forms for the lines on which to report these amounts 5. _____

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