

**2024 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 2024 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 2024 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 the federal employee per diem rate that was in effect for Madison for 2024. This rate was \$173 for the period January 1 through March 31, \$195 for the period April 1 through September 30, \$218 for the period October 1 through October 31, and \$190 for the period November 1 through December 31.

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. \_\_\_\_\_

**Note:** The per diem amounts below are in calendar order.

2a. \_\_\_\_\_ Legislative days at \$173 per day ..... 2a. \_\_\_\_\_

2b. \_\_\_\_\_ Legislative days at \$195 per day ..... 2b. \_\_\_\_\_

2c. \_\_\_\_\_ Legislative days at \$218 per day ..... 2c. \_\_\_\_\_

2d. \_\_\_\_\_ Legislative days at \$190 per day ..... 2d. \_\_\_\_\_

2e. Total per diem expenses. Add lines 2a through 2d ..... 2e. \_\_\_\_\_

3. Expenses not reported on line 2e (See instructions on page 3) ..... 3. \_\_\_\_\_

4. Total expenses. Add lines 2e 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 through 2d any legislative day for which you are claiming actual expenses on line 3.