Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter.

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2025 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 2025 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 2025 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 2025. This rate was $190 for the period January 1 through April 30, $218 for the period May 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. _____

2a. _____ Legislative days at $190 per day .....2a. _____

2b. _____ Legislative days at $218 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.