

| | | | | | | | | | | | |
|--|----------------------------|-----------------------------------|--|----------------------------|--|---------------------|--|--|---|--|-----|
| 22222 | | Void <input type="checkbox"/> | a Employee's social security number 400-00-5405 | | For Official Use Only ▶ OMB No. 1545-0008 | | | | | | |
| b Employer identification number (EIN) 11-9988776 | | | 1 Wages, tips, other compensation 27100 | | 2 Federal income tax withheld 1150 | | | | | | |
| c Employer's name, address, and ZIP code Last Job Ever Inc 2008 Bear Market Court Rio, WI 53501 | | | 3 Social security wages 27100 | | 4 Social security tax withheld 1680 | | | | | | |
| | | | 5 Medicare wages and tips 27100 | | 6 Medicare tax withheld 392 | | | | | | |
| | | | 7 Social security tips | | 8 Allocated tips | | | | | | |
| d Control number | | | 9 Advance EIC payment | | 10 Dependent care benefits | | | | | | |
| e Employee's first name and initial | | Last name | | Suff. | 11 Nonqualified plans | | 12a See instructions for box 12 | | | | |
| Test R. Dolphin 7413 Fescue DR. Rio, WI 53501 | | f Employee's address and ZIP code | | Suff. | 13 Statutory employee <input type="checkbox"/> | | Retirement plan <input type="checkbox"/> | | Third-party sick pay <input type="checkbox"/> | | 12b |
| | | | | | 14 Other | | | | 12c | | |
| | | | | | | | | | 12d | | |
| 15 State WI | Employer's state ID number | | 16 State wages, tips, etc. 27100 | 17 State income tax 884 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name | | | | |

Form **W-2** Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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Cat. No. 10134D

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| | | | | | | | | | | | |
|--|--|-------------------------------|--|--|--|--|--|---|--|---------------------|------------------|
| 22222 | | Void <input type="checkbox"/> | | a Employee's social security number 400-00-5405 | | For Official Use Only ▶ OMB No. 1545-0008 | | | | | |
| b Employer identification number (EIN) 11-8877665 | | | | 1 Wages, tips, other compensation 10000 | | 2 Federal income tax withheld 400 | | | | | |
| c Employer's name, address, and ZIP code Doie, Cheetem, & How 700 Wilshire Blvd Burbank, Ca 90023 | | | | 3 Social security wages 10000 | | 4 Social security tax withheld 620 | | | | | |
| | | | | 5 Medicare wages and tips 10000 | | 6 Medicare tax withheld 145 | | | | | |
| | | | | 7 Social security tips | | 8 Allocated tips | | | | | |
| d Control number | | | | 9 Advance EIC payment | | 10 Dependent care benefits | | | | | |
| e Employee's first name and initial | | Last name | | Suff. | | 11 Nonqualified plans | | 12a See instructions for box 12 | | | |
| Test R. Dolphin 7413 Fescue Dr. Rio, WI 53501 | | | | 13 Statutory employee <input type="checkbox"/> | | Retirement plan <input type="checkbox"/> | | Third-party sick pay <input type="checkbox"/> | | 12b | |
| | | | | 14 Other | | | | | | 12c | |
| | | | | | | | | | | 12d | |
| f Employee's address and ZIP code | | | | | | | | | | | |
| 15 State CA | | Employer's state ID number | | 16 State wages, tips, etc. 10000 | | 17 State income tax 350 | | 18 Local wages, tips, etc. | | 19 Local income tax | 20 Locality name |

Form **W-2** Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

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| | | | | | | | | | |
|--|--|-------------------------------|--|--|---|----------------------------|---------------------------------|---------------------|------------------|
| 22222 | | Void <input type="checkbox"/> | a Employee's social security number 400-00-5405 | | For Official Use Only ▶ OMB No. 1545-0008 | | | | |
| b Employer identification number (EIN) 55-4466881 | | | 1 Wages, tips, other compensation 8375 | | 2 Federal income tax withheld 350 | | | | |
| c Employer's name, address, and ZIP code Snod Grass Feed & Seed 11 Hawkeye St Davenport, IA 44221 | | | 3 Social security wages 8375 | | 4 Social security tax withheld 519 | | | | |
| | | | 5 Medicare wages and tips 8375 | | 6 Medicare tax withheld 121 | | | | |
| | | | 7 Social security tips | | 8 Allocated tips | | | | |
| d Control number | | | 9 Advance EIC payment | | 10 Dependent care benefits | | | | |
| e Employee's first name and initial | | Last name | | Suff. | 11 Nonqualified plans | | 12a See instructions for box 12 | | |
| Test R. Dolphin 7413 Fescue Dr. Rio, WI 53501 | | | 13 Statutory employee <input type="checkbox"/> | Retirement plan <input type="checkbox"/> | Third-party sick pay <input type="checkbox"/> | 12b | | | |
| | | | 14 Other | | 12c | | | | |
| | | | 12d | | | | | | |
| f Employee's address and ZIP code | | | 15 State Employer's state ID number IA | | 16 State wages, tips, etc. 8375 | 17 State income tax 300 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

Form **W-2** Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

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9898

 VOID CORRECTED

**Distributions From
Pensions, Annuities,
Retirement or
Profit-Sharing
Plans, IRAs,
Insurance
Contracts, etc.**

| | | | | | | |
|--|---|--|--|--|---------------|---|
| PAYER'S name, street address, city, state, and ZIP code Dept. of Defense Madison, WI 53716 | | 1 Gross distribution \$ 5000 | | OMB No. 1545-0119 2009 Form 1099-R | | <p>Copy A For Internal Revenue Service Center</p> <p>File with Form 1096.</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.</p> |
| | | 2a Taxable amount \$ 5000 | | Total distribution <input type="checkbox"/> | | |
| | | 2b Taxable amount not determined <input type="checkbox"/> | | Total distribution <input type="checkbox"/> | | |
| PAYER'S federal identification number 22-9900112 | RECIPIENT'S identification number 400-00-5475 | 3 Capital gain (included in box 2a) \$ | | 4 Federal income tax withheld \$ 200 | | |
| RECIPIENT'S name Betsy Dolphin | | 5 Employee contributions /Designated Roth contributions or insurance premiums \$ | | 6 Net unrealized appreciation in employer's securities \$ | | |
| Street address (including apt. no.) 7413 Fescue Dr. | | 7 Distribution code(s) 7 | | IRA/ SEP/ SIMPLE <input type="checkbox"/> | 8 Other \$ | % |
| City, state, and ZIP code Rio, WI 53501 | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ | | |
| 1st year of desig. Roth contrib. | | 10 State tax withheld \$ \$ | | 11 State/Payer's state no. \$ \$ | | 12 State distribution \$ \$ |
| Account number (see instructions) | | 13 Local tax withheld \$ \$ | | 14 Name of locality | | 15 Local distribution \$ \$ |

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

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1 Wisconsin income tax

2009

For the year Jan. 1-Dec. 31, 2009,
or other tax year
beginning _____, 2009
ending _____, 20__.

Complete form using BLACK INK

DO NOT STAPLE

| | |
|---|---|
| Your social security number 400-00-5405 | Spouse's social security number 400-00-5475 |
|---|---|

| | | | | | |
|---|--|---|--------------------------|----------|---|
| Your legal last name Dolphin | | Legal first name Test | | M.I. | State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check here. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Your spouse |
| If a joint return, spouse's legal last name Dolphin | | Spouse's legal first name Betsy | | M.I. | |
| Home address (number and street). If you have a PO Box, see page 8. 7413 Fescue Dr | | | | Apt. no. | |
| City or post office Rio | | State WI | Zip code 53501 | | |
| Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 8). Also, check here if married..... | | | | | Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2009. City, village, or town <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town Rio County of Columbia School district number See page 37 4865 |
| Legal last name | | Legal first name | | M.I. | Special conditions <input type="checkbox"/> |










See page 34 before assembling return

| Print numbers like this → 0 1 2 3 4 5 6 7 8 9 | | Not like this → 0 1 4 7 | | NO COMMAS; NO CENTS | |
|---|---|-------------------------|--|---------------------|----------------|
| 1 | Federal adjusted gross income (see page 9) | 1 | | 54292 | .00 |
| | Form W-2 wages included in line 1 | | | | .00 |
| 2 | State and municipal interest (see page 9) | 2 | | | .00 |
| 3 | Capital gain/loss addition (see page 10) | 3 | | | .00 |
| 4 | Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4. | | | 05 | 453.00 |
| | 07 105.00 09 60.00 51 261.00 14 450.00 | 4 | | | 1329.00 |
| 5 | Add the amounts in the right column for lines 1 through 4 | 5 | | 55621 | .00 |
| 6 | State tax refund (Form 1040, line 10) | 6 | | | .00 |
| 7 | United States government interest | 7 | | | .00 |
| 8 | Unemployment compensation (see page 12) | 8 | | | .00 |
| 9 | Social security adjustment (see page 12) | 9 | | | .00 |
| 10 | Capital gain/loss subtraction (see page 12) | 10 | | | .00 |
| 11 | Other subtractions } Fill in code number and amount, see page 13. } Fill in total other subtractions on line 11. | | | 04 | 5000.00 |
| | 00 .00 00 .00 | 11 | | | 5000.00 |
| 12 | Add lines 6 through 11 | 12 | | 5000 | .00 |
| 13 | Subtract line 12 from line 5. This is your Wisconsin income | 13 | | 50621 | .00 |

PAPER CLIP payment here



NO COMMAS; NO CENTS

| | | | | |
|-----------|---|--|---|------------|
| 14 | Wisconsin income from line 13 | 14 | <u>50621</u> | .00 |
| 15 | Standard deduction. See table on page 45, OR ▼ | 15 | <u>10750</u> | .00 |
| | If someone else can claim you (or your spouse) as a dependent, see page 21 and check here ▶ | | | |
| 16 | Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0 | 16 | <u>39871</u> | .00 |
| 17 | Exemptions (Caution: See page 22) | | | |
| a | Fill in exemptions from your federal return <u>2</u> x \$700 | 17a | <u>1400</u> | .00 |
| b | Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 | 17b | | .00 |
| c | Add lines 17a and 17b | 17c | <u>1400</u> | .00 |
| 18 | Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income | 18 | <u>38471</u> | .00 |
| 19 | Tax (see table on page 38) | 19 | <u>2193</u> | .00 |
| 20 | Itemized deduction credit. Enclose Schedule 1, page 4 | 20 | | .00 |
| 21 | Armed forces member credit (must be stationed outside U.S. See page 22) | 21 | | .00 |
| 22 | School property tax credit | | | |
| a | Rent paid in 2009—heat included <u>.00</u> | } Find credit from table page 24. . . 22a | | .00 |
| | Rent paid in 2009—heat not included <u>.00</u> | | | |
| b | Property taxes paid on home in 2009 <u>1080.00</u> | } Find credit from table page 25. . . 22b | <u>131</u> | .00 |
| 23 | Historic rehabilitation credits | 23 | | .00 |
| 24 | Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 | 24 | | .00 |
| 25 | Certain nonrefundable credits from line 3 of Schedule CR | 25 | | .00 |
| 26 | Add credits on lines 20 through 25 | 26 | <u>131</u> | .00 |
| 27 | Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0 | 27 | <u>2062</u> | .00 |
| 28 | Alternative minimum tax. Enclose Schedule MT | 28 | <u>0</u> | .00 |
| 29 | Add lines 27 and 28 | 29 | <u>2062</u> | .00 |
| 30 | Married couple credit. Enclose Schedule 2, page 4 | 30 | <u>120</u> | .00 |
| 31 | Other credits from Schedule CR, line 15 | 31 | <u>1114</u> | .00 |
| 32 | Net income tax paid to another state. Enclose Schedule OS | <u>99</u> 32 | <u>460</u> | .00 |
| 33 | Add lines 30, 31, and 32. | 33 | <u>1694</u> | .00 |
| 34 | Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax | 34 | <u>368</u> | .00 |
| 35 | Recycling surcharge. Enclose Schedule RS | 35 | | .00 |
| 36 | Sales and use tax due on out-of-state purchases (see page 27) | 36 | | .00 |
| 37 | Advance earned income credit (see page 28) | 37 | | .00 |
| 38 | Donations (decreases refund or increases amount owed) | | | |
| a | Endangered resources  <u>.00</u> | f | Firefighters memorial  <u>.00</u> | |
| b | Packers football stadium  <u>.00</u> | g | Prostate cancer research  <u>.00</u> | |
| c | Breast cancer research  <u>.00</u> | h | Military family relief  <u>.00</u> | |
| d | Veterans trust fund  <u>.00</u> | i | Second Harvest  <u>.00</u> | |
| e | Multiple sclerosis  <u>.00</u> | Total (add lines a through i) ▶ 38j | | .00 |
| 39 | Penalties on IRAs, retirement plans, MSAs, etc. (see page 28) | 39 | <u>.00</u> x .33 = | .00 |
| 40 | Credit repayments and other penalties (see page 29) | 40 | | .00 |
| 41 | Add lines 34 through 37, and 38j through 40 | 41 | <u>368</u> | .00 |



NEW

NEW

NO COMMAS; NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 22)

| | | | |
|---|--|---|--------------|
| 1 | Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions | 1 | .00 |
| 2 | Interest paid from line 15, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities | 2 | .00 |
| 3 | Gifts to charity from line 19, federal Schedule A. See instructions for exceptions | 3 | .00 |
| 4 | Casualty losses from line 20, federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster | 4 | .00 |
| 5 | Add lines 1 through 4 | 5 | .00 |
| 6 | Fill in your standard deduction from line 15 on page 2 of Form 1 | 6 | .00 |
| 7 | Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0 | 7 | .00 |
| 8 | Rate of credit is .05 (5%) | 8 | x .05 |
| 9 | Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1 | 9 | .00 |

▶ **You must submit this page with Form 1 if you claim either of these credits** ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 26)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

| | (A) YOURSELF | (B) SPOUSE |
|---|---|-------------------|
| 1 | Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income | |
| | 1 <u>45475 .00</u> | .00 |
| 2 | Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income | 2 <u>.00</u> |
| | | 3 <u>4000 .00</u> |
| 3 | Combine lines 1 and 2. This is earned income | |
| | 3 <u>45475 .00</u> | .00 |
| 4 | Add amounts from your federal Form 1040, lines 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income | |
| | 4 <u>.00</u> | .00 |
| 5 | Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0 | |
| | 5 <u>45475 .00</u> | 4000 .00 |
| 6 | Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 | |
| | | 6 <u>4000 .00</u> |
| 7 | Rate of credit is .03 (3%) | |
| | | 7 x .03 |
| 8 | Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1 | |
| | | 8 <u>120 .00</u> |

Do not fill in more than \$480.



Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

Label HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial: Test R. Last name: Dolphin
If a joint return, spouse's first name and initial: Betsy Last name: Dolphin
Home address (number and street). If you have a P.O. box, see page 14. Apt. no.: 7413 Fescue Dr
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. Rio, WI 53501

OMB No. 1545-0074

Your social security number: 400 00 5405
Spouse's social security number: 400 00 5475
You must enter your SSN(s) above.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status

1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
b Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 17)
d Total number of exemptions claimed 2

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 45475
8a Taxable interest. Attach Schedule B if required 8a 100
b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
b Qualified dividends (see page 22) 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a 15b Taxable amount (see page 24)
16a Pensions and annuities 16a 5000 16b Taxable amount (see page 25) 16b 5,000
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18 4,000
19 Unemployment compensation in excess of \$2,400 per recipient (see page 27) 19
20a Social security benefits 20a 20b Taxable amount (see page 27) 20b
21 Other income. List type and amount (see page 29) 21
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 54575

Adjusted Gross Income

23 Educator expenses (see page 29) 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903 26
27 One-half of self-employment tax. Attach Schedule SE 27 283
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction (see page 30) 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction (see page 31) 32
33 Student loan interest deduction (see page 34) 33
34 Tuition and fees deduction. Attach Form 8917 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 through 31a and 32 through 35 36 283
37 Subtract line 36 from line 22. This is your adjusted gross income 37 54292

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2009

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

| | |
|--|--|
| Name of proprietor Betsy Dolphin | Social security number (SSN) 400005475 |
| A Principal product. Describe in one or two words your principal crop or activity for the current tax year. | B Enter code from Part IV ▶ |
| C Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual | D Employer ID number (EIN), if any |
| E Did you "materially participate" in the operation of this business during 2009? If "No," see page F-2 for limit on passive losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

| | | | | | |
|----|---|----|------|------------------------------|------|
| 1 | Sales of livestock and other items you bought for resale | 1 | | | |
| 2 | Cost or other basis of livestock and other items reported on line 1 | 2 | | | |
| 3 | Subtract line 2 from line 1 | 3 | | | |
| 4 | Sales of livestock, produce, grains, and other products you raised | 4 | | | 7000 |
| 5a | Cooperative distributions (Form(s) 1099-PATR) | 5a | | 5b Taxable amount | |
| 6a | Agricultural program payments (see page F-3) | 6a | 1000 | 6b Taxable amount | 1000 |
| 7 | Commodity Credit Corporation (CCC) loans (see page F-3): | | | | |
| a | CCC loans reported under election | 7a | | | |
| b | CCC loans forfeited | 7b | | 7c Taxable amount | |
| 8 | Crop insurance proceeds and federal crop disaster payments (see page F-3): | | | | |
| a | Amount received in 2009 | 8a | | 8b Taxable amount | |
| c | If election to defer to 2010 is attached, check here <input type="checkbox"/> | 8d | | 8d Amount deferred from 2008 | |
| 9 | Custom hire (machine work) income | 9 | | | |
| 10 | Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3) | 10 | | | |
| 11 | Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51 | 11 | | | 8000 |

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

| | | | | | |
|----|---|-----|------|--|------|
| 12 | Car and truck expenses (see page F-5). Also attach Form 4562 | 12 | | | |
| 13 | Chemicals | 13 | | | |
| 14 | Conservation expenses (see page F-5) | 14 | | | |
| 15 | Custom hire (machine work) | 15 | | | |
| 16 | Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5) | 16 | 1000 | | |
| 17 | Employee benefit programs other than on line 25 | 17 | | | |
| 18 | Feed | 18 | | | |
| 19 | Fertilizers and lime | 19 | | | |
| 20 | Freight and trucking | 20 | | | |
| 21 | Gasoline, fuel, and oil | 21 | | | |
| 22 | Insurance (other than health) | 22 | | | |
| 23 | Interest: | | | | |
| a | Mortgage (paid to banks, etc.) | 23a | | | |
| b | Other | 23b | | | |
| 24 | Labor hired (less employment credits) | 24 | | | |
| 25 | Pension and profit-sharing plans | 25 | | | |
| 26 | Rent or lease (see page F-6): | | | | |
| a | Vehicles, machinery, and equipment | 26a | | | |
| b | Other (land, animals, etc.) | 26b | | | |
| 27 | Repairs and maintenance | 27 | | | 2000 |
| 28 | Seeds and plants | 28 | | | |
| 29 | Storage and warehousing | 29 | | | |
| 30 | Supplies | 30 | | | 1000 |
| 31 | Taxes | 31 | | | |
| 32 | Utilities | 32 | | | |
| 33 | Veterinary, breeding, and medicine | 33 | | | |
| 34 | Other expenses (specify): | | | | |
| a | ----- | 34a | | | |
| b | ----- | 34b | | | |
| c | ----- | 34c | | | |
| d | ----- | 34d | | | |
| e | ----- | 34e | | | |
| f | ----- | 34f | | | |

| | | | | | |
|----|--|-----|--------------------------|---------------------------------|------|
| 35 | Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions | 35 | | | |
| 36 | Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see page F-7. • If a profit, enter the profit on both Form 1040, line 18 , and Schedule SE, line 1a ; on Form 1040NR, line 19 ; or on Form 1041, line 6 . • If a loss, you must go to line 37. | 36 | | | 4000 |
| 37 | If you have a loss, you must check the box that describes your investment in this activity (see page F-7). • If you checked 37a, enter the loss on both Form 1040, line 18 , and Schedule SE, line 1a ; on Form 1040NR, line 19 ; or on Form 1041, line 6 . • If you checked 37b, you must attach Form 6198 . Your loss may be limited. | | | | |
| | | 37a | <input type="checkbox"/> | All investment is at risk. | |
| | | 37b | <input type="checkbox"/> | Some investment is not at risk. | |

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2009

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule SE (Form 1040).**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ▶

400 00 5475

Betsy Dolphin

Who Must File Schedule SE

You must file Schedule SE if:

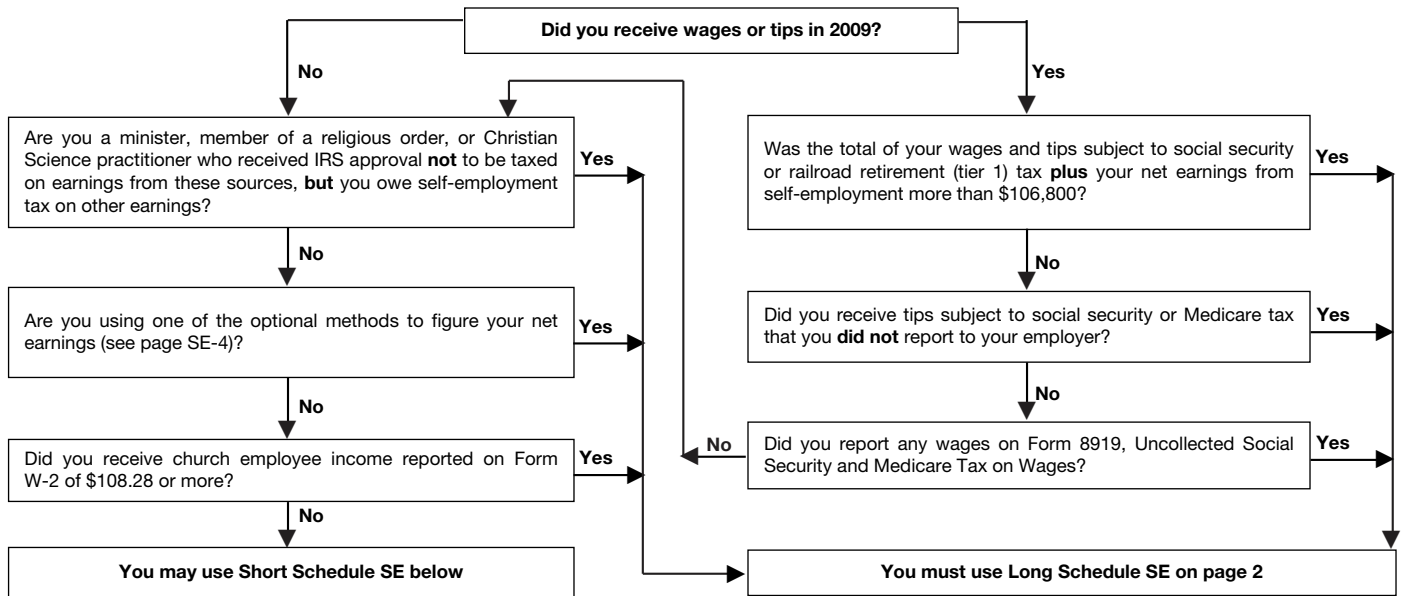
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt—Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

| | | | |
|-----------|--|-----------|-------------|
| 1a | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1a | 4000 |
| b | If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y | 1b | () |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report | 2 | |
| 3 | Combine lines 1a, 1b, and 2 | 3 | 4000 |
| 4 | Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶ | 4 | 3694 |
| 5 | Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56. • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56. | 5 | 565 |
| 6 | Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27 | 6 | 283 |

Other Credits

Enclose with Wisconsin
Form 1, 1NPR, 2, 4, 4T, or 5



| | |
|--------------------------------|--|
| Name Test R. Dolphin | Identifying Number 400-00-5412 |
|--------------------------------|--|

Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits (claimed before alternative minimum tax)

| | | |
|---|----------|------------|
| 1 Health insurance risk-sharing plan assessments credit – | | |
| • <i>Individuals and Fiduciaries</i> (enter amount from Schedule 2K-1, 3K -1, or 5K-1.) | | |
| • <i>Corporations</i> (see line 25 to claim this credit) | 1 | .00 |
| 2 Film production company investment credit – nonrefundable portion (Schedule FP, line 16) | 2 | .00 |
| 3 Add lines 1 and 2 and enter on line 3. | | |
| • <i>Individuals and Fiduciaries</i> Enter this amount on line 25 of Form 1, line 51 of form 1NPR, line 8 of Form 2, or line 17 of Form 4T. | | |
| • <i>Corporations</i> Enter this amount on line 23 of Part II | 3 | .00 |

B. Nonrefundable Credits

| | | |
|---|-----------|----------------|
| 4 Film production services credit – nonrefundable portion (Schedule FP, line 11) | 4 | .00 |
| 5 Manufacturer's sales tax credit carryforward (Schedule MS, line 3) | 5 | .00 |
| 6 Manufacturing investment credit (Schedule MI, line 6) | 6 | .00 |
| 7 Dairy and livestock farm investment credit (Schedule DI, line 9) | 7 | .00 |
| 8 Ethanol and biodiesel fuel pump credit (Schedule EB, line 7) | 8 | 550 .00 |
| 9 Development zones credit (Schedule DC, lines 7, 15, and 23) | 9 | 564 .00 |
| 10 Technology zone credit (Schedule TC, line 8) | 10 | .00 |
| 11 Economic development tax credit (Schedule ED, line 3) | 11 | .00 |
| 12 Early stage seed investment credit (Schedule VC, line 12) | 12 | .00 |
| 13 Angel investment credit – Individuals only (Schedule VC, line 6) | 13 | .00 |
| 14 Internet equipment credit (Schedule IE, line 5) | 14 | 0.00 |
| 15 Add lines 4 through 14 and enter on line 15. | | |
| • Individuals and Fiduciaries: Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 17 of Form 4T. | | |
| • Corporations: Enter this amount on line 24 of Part II | 15 | 1114.00 |

C. Refundable Credits

| | | |
|---|-----------|---------------|
| 16 Enterprise zone jobs credit (Schedule EC, line 3) | 16 | 155.00 |
| 17 Dairy manufacturing facility investment credit (Schedule DM, line 13) | 17 | 60.00 |
| 18 Dairy cooperatives credit (Schedule DM, line 14) | 18 | .00 |
| 19 Meat processing facility investment credit (Schedule MP, line 7) | 19 | .00 |
| 20 Film production services credit (Schedule FP, line 3) | 20 | .00 |
| 21 Film production company investment credit (Schedule FP, line 6) | 21 | .00 |
| 22 Add lines 16 through 21 and enter on line 22. | | |
| • Individuals and Fiduciaries: Enter this amount on line 51 of Form 1, line 76 of Form 1NPR, line 25 of Form 2, or line 28 of Form 4T. | | |
| • Corporations: Enter this amount on line 41 of Part II | 22 | 215.00 |

| | |
|------|--------------------|
| Name | Identifying number |
|------|--------------------|

Part II Credits for Corporations Only

A. Nonrefundable Credits

| | | |
|--|-----------|------------|
| 23 Amount from Part I, line 3 | 23 | <u>.00</u> |
| 24 Amount from Part I, line 15 | 24 | <u>.00</u> |
| 25 Health insurance risk-sharing plan assessments credit (Schedule HI, line 6) | 25 | <u>.00</u> |
| 26 Research expense credit (Schedule R, line 30) | 26 | <u>.00</u> |
| 27 Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29) | 27 | <u>.00</u> |
| 28 Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29) | 28 | <u>.00</u> |
| 29 Development zones research credit carryforward | 29 | <u>.00</u> |
| 30 Research facilities credit (Schedule R, line 34) | 30 | <u>.00</u> |
| 31 Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33) | 31 | <u>.00</u> |
| 32 Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33) | 32 | <u>.00</u> |
| 33 Community development finance credit | 33 | <u>.00</u> |
| 34 Development zones jobs credit carryforward | 34 | <u>.00</u> |
| 35 Development zones sales tax credit carryforward | 35 | <u>.00</u> |
| 36 Development zones location credit carryforward | 36 | <u>.00</u> |
| 37 Development zones day care credit carryforward | 37 | <u>.00</u> |
| 38 Development zones environmental remediation credit carryforward | 38 | <u>.00</u> |
| 39 Supplement to federal historic rehabilitation credit (Schedule HR, line 7) | 39 | <u>.00</u> |
| 40 Add lines 23 through 39. Enter here and on line 15 of Form 4, line 9 of Form 4T, or line 9 of Form 5 | 40 | <u>.00</u> |

B. Refundable Credits

| | | |
|--|-----------|------------|
| 41 Amount from Part I, line 22 | 41 | <u>.00</u> |
| 42 Farmland preservation credit (Schedule FC, line 18) | 42 | <u>.00</u> |
| 43 Farmland tax relief credit (Schedule FT, line 6) | 43 | <u>.00</u> |
| 44 Add lines 41 through 43. Enter here and on line 23 of Form 4, line 28 of Form 4T, or line 17 of Form 5 | 44 | <u>.00</u> |



Name **Test R. Dolphin** Identifying Number **400-00-5405**

Part I Development Zones Credit

| | | | |
|---|---|---|-----|
| 1 | Enter the development zones credit for environmental remediation | 1 | 100 |
| 2 | Enter the development zones credit for job creation or retention | 2 | 200 |
| 3 | Add lines 1 and 2. This is the development zones credit before pass-through credits | 3 | 300 |
| 4 | Enter development zones credit passed through from other entities | 4 | 110 |
| 5 | Add lines 3 and 4. This is your 2009 credit | 5 | 410 |
| 6 | Carryover of unused development zones credit | 6 | 0 |
| 7 | Add lines 5 and 6. This is the available development zones credit | 7 | 410 |

Part II Development Opportunity Zone Investment Credit

| | | | |
|----|---|----|------|
| 8 | Enter the purchase price of depreciable, tangible personal property purchased during the taxable year that is used in the conduct of business in an opportunity zone: | | |
| | a Qualified purchases expensed under IRC section 179 | 8a | 4200 |
| | b Qualified purchases not expensed under IRC section 179 | 8b | 400 |
| 9 | Multiply line 8a by 1.75% (0.0175) | 9 | 74 |
| 10 | Multiply line 8b by 2.5% (0.025) | 10 | 10 |
| 11 | Add lines 9 and 10. This is the investment credit before pass-through credits | 11 | 84 |
| 12 | Enter investment credit passed through from other entities | 12 | 0 |
| 13 | Add lines 11 and 12. This is your 2009 credit | 13 | 84 |
| 14 | Carryover of unused opportunity zone investment credit | 14 | 0 |
| 15 | Add lines 13 and 14. This is the available opportunity zone investment credit | 15 | 84 |

Part III Development Opportunity Zone, Agricultural Development Zone, or Airport Development Zone Capital Investment Credit

| | | | |
|----|--|----|------|
| 16 | Enter the purchase price of depreciable, tangible personal property purchased during the taxable year that is used in the conduct of business in an opportunity zone, agricultural zone, or airport zone | 16 | 1700 |
| 17 | Enter the amount expended during the taxable year to acquire, construct, rehabilitate, remodel, or repair real property in an opportunity zone, agricultural zone, or airport zone | 17 | 600 |
| 18 | Add lines 16 and 17 | 18 | 2300 |
| 19 | Multiply line 18 by 3% (0.03). This is the capital investment credit before pass-through credits | 19 | 69 |
| 20 | Enter capital investment credit passed through from other entities | 20 | 1 |
| 21 | Add lines 19 and 20. This is your 2009 credit | 21 | 70 |
| 22 | Carryover of unused capital investment credit | 22 | |
| 23 | Add lines 21 and 22. This is the available capital investment credit | 23 | 70 |

Part IV Recapture of Investment Credit

| | | Properties | | |
|----|---|------------|---|----|
| | | A | B | C |
| 24 | Enter kind of property (attach separate schedules if more space is needed) | | | |
| 25 | Date property was placed in service | | | |
| 26 | Original estimated useful life or recovery period | | | |
| 27 | Original credit | | | |
| 28 | Date property ceased to be qualified investment credit property | | | |
| 29 | Number of full years between the dates on lines 25 and 28 | | | |
| 30 | Recapture percentage (from instructions) | | | |
| 31 | Multiply line 27 by the percentage on line 30 | | | |
| 32 | Add line 31, columns A through C, plus any amounts from separate schedules | | | 32 |
| 33 | Portion of original credit (line 27) not used to offset tax in any year, plus any carryforward of credits you can now apply to the original credit year | | | 33 |
| 34 | Subtract line 33 from line 32. This is the total increase in tax | | | 34 |

**Dairy Manufacturing Facility
Investment Credits**

2009

Wisconsin Department
of Revenue

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5, or 5S

Read instructions before filling in this schedule

| | |
|--------------------------------|--|
| Name Test R. Dolphin | Identifying Number 400-00-5405 |
|--------------------------------|--|

Part I: Amount of Credit Allocated by Department of Commerce

1 Fill in the amount paid in 2009 for the following items if used exclusively for dairy manufacturing, as shown in your application to the Wisconsin Department of Commerce:

| | | |
|--|-----------|------------|
| a Building construction, including storage and warehouse facilities | 1a | |
| b Building additions | 1b | |
| c Upgrades to utilities, including water, electric, heat, and waste facilities | 1c | |
| d Milk intake and storage equipment | 1d | 200 |
| e Processing and manufacturing equipment, including pipes, motors, pumps, valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and churns | 1e | |
| f Packaging and handling equipment, including sealing, bagging, boxing, labeling, conveying, and product movement equipment | 1f | |
| g Warehouse equipment, including storage racks | 1g | |
| h Waste treatment and waste management equipment, including tanks, blowers, separators, dryers, digesters, and equipment that uses waste to produce energy, fuel, or industrial products | 1h | |
| i Computer software and hardware used for managing the claimant's dairy manufacturing operation, including software and hardware related to logistics, inventory management, and production plant controls | 1i | 400 |
| j Other (list) _____ | 1j | |

2 Add lines 1a through 1j **2** **600**

3 Amount of credit as allocated by the Wisconsin Department of Commerce for amount on line 2. Continue to Part II or Part III, as applicable **3** **60**

Part II: Regular Dairy Manufacturing Facility Investment Credit
(Dairy cooperatives should skip Part II and go to Part III)

| | | |
|--|----------|-----------|
| 4 Fill in dairy manufacturing facility investment credit passed through from other entities (Do not include amounts allocated from cooperatives. Include those amounts in Part III.) | 4 | 0 |
| 5 Add lines 3 and 4 | 5 | 60 |

Part III: Dairy Cooperatives Credit

| | | |
|--|-----------|----------|
| 6 <i>Dairy cooperatives only:</i> Fill in the amount from line 3. | 6 | |
| 7a <i>Dairy cooperatives only:</i> Fill in the dairy manufacturing facility investment credit passed through from entities other than cooperatives (from Schedule(s) 2K-1, 3K-1, or 5K-1). | 7a | 0 |
| 7b <u>All entities:</u> Fill in the dairy manufacturing facility investment credit allocated from cooperatives (from Schedule(s) DMK-1) | 7b | |
| 8 Add lines 6, 7a, and 7b | 8 | |

Part IV: Application of Limitation

| | | |
|--|------------|------------------------|
| 9 Add lines 5 and 8. | 9 | |
| 10a Maximum credit | 10a | 60 \$200,000 |
| 10b Fill in the credit computed on Schedule DM for 2007 to 2008 (from 2008 Schedule DM, line 6b plus line 7) | 10b | 111 |

| | | | |
|--|---|-----|------------|
| 10c | Subtract line 10b from line 10a. | 10c | 199889 |
| 11 | Fill in the smaller of line 9 or line 10c | 11 | 60 |
| Part V: Available Amount of Each Credit | | | |
| 12 | Divide the amount on line 11 by the amount on line 9 and enter the result as a percentage (if the result is 1, enter 100.0000%) | 12 | 100.0000 % |
| 13 | Multiply the amount on line 5 by the amount on line 12 and enter the result. This is the available dairy manufacturing facility investment credit, subject to the limitation provided in the instructions | 13 | 60 |
| 14 | Multiply the amount on line 8 by the amount on line 12 and enter the result. This is the available dairy cooperatives credit, subject to the limitation provided in the instructions | 14 | |

Instructions for 2009 Schedule DM

General Instructions

Purpose of Schedule DM

Use Schedule DM to claim the dairy manufacturing facility investment credit, which includes the dairy cooperatives credit. This credit is for taxpayers who have invested to modernize or expand dairy manufacturing facilities in Wisconsin and who have been certified by the Wisconsin Department of Commerce. For dairy manufacturing facilities of entities other than dairy cooperatives, the credit is available for taxable years beginning after December 31, 2006 and before January 1, 2015. For dairy manufacturing facilities of dairy cooperatives, the credit is available for taxable years beginning after December 31, 2008 and before January 1, 2017.

For information on how to become certified by the Department of Commerce, visit the Department of Commerce web site at www.commerce.wi.gov or write to the Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970.

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax-exempt organization, or dairy cooperative that has invested in modernizing or expanding a dairy manufacturing facility in Wisconsin and is certified by the Department of Commerce may be eligible.

Tax-option (S) corporations, partnerships, LLCs treated as partnerships, and dairy cooperatives, cannot claim the credit at the entity level. However, the credit attributable to the entity's business operations passes through to the entity's shareholders, partners, or members.

For dairy manufacturing facilities of entities other than dairy cooperatives, the maximum dairy manufacturing facility investment credit available to all claimants for taxable years beginning in 2008 is \$700,000. For dairy manufacturing facilities of dairy cooperatives, the maximum credit available to all claimants for taxable years beginning in 2009 is \$600,000.

Caution: Credit is Income

The credit that you compute on Schedule DM is income and must be reported on your Wisconsin franchise or income tax return as income in the year computed.

Specific Instructions

Line 1. Fill in on lines 1a through 1j the cost of constructing, improving, or acquiring buildings or facilities, or acquiring equipment, related to the claimant's dairy manufacturing operation. The property must have been acquired and placed in service in the taxable year beginning in 2009. The property must be used exclusively for dairy manufacturing.

"Dairy manufacturing" means processing milk into dairy products or processing dairy products for sale commercially.

"Used exclusively" means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

Note: The amounts you enter in line 1 should match the amounts in your application to the Wisconsin Department of Commerce.

Line 3. Enter the amount of credit allocated to you by the Wisconsin Department of Commerce based on the amounts you entered above.

Line 4. If applicable, fill in the amount of dairy manufacturing facility investment credit passed through from tax-option (S) corporations (from Schedule 5K-1), partnerships and LLCs treated as partnerships (from Schedule 3K-1), and estates and trusts (from Schedule 2K-1).

For dairy manufacturing facilities of dairy cooperatives, the maximum credit available to all claimants for taxable years beginning in 2009 is \$600,000. If you had any credit allocated to you from a dairy cooperative (from Schedule DMK-1), do not include that amount on line 4. Include the amount from Schedule DMK-1 on line 7b instead.

| | |
|------|--------------------|
| Name | Identifying Number |
|------|--------------------|

| | | |
|--|-----------|------|
| 1 For each service station located in Wisconsin, fill in the location and the smaller of \$20,000 or the amount paid to install or retrofit pumps at that location that dispense motor vehicle fuel consisting of at least 85% ethanol or 20% biodiesel fuel Location <u>Rio</u> Location <u>Oregon</u> Location _____ Location _____ Location _____ If more than 5 locations, fill in total from attached schedule | 1a | 1000 |
| Location _____ | 1b | 800 |
| Location _____ | 1c | |
| Location _____ | 1d | |
| Location _____ | 1e | |
| If more than 5 locations, fill in total from attached schedule | 1f | |
| 2 Add the amounts on lines 1a through 1f | 2 | 1800 |
| 3 Multiply the amount on line 2 by .25 (25%) | 3 | 450 |
| 4 Fill in the ethanol and biodiesel fuel pump credit passed through from other entities | 4 | 100 |
| 5 Add lines 3 and 4. This is your 2009 ethanol and biodiesel fuel pump credit | 5 | 550 |
| 6 Carryover of unused ethanol and biodiesel fuel pump credit | 6 | 0 |
| 7 Add lines 5 and 6. This is the available ethanol and biodiesel fuel pump credit | 7 | 550 |

Instructions for 2009 Schedule EB

GENERAL INSTRUCTIONS

Purpose of Schedule EB

Use Schedule EB to claim the ethanol and biodiesel fuel pump credit. The credit is available for taxable years beginning after December 31, 2007, and before January 1, 2018.

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, or tax-exempt organization may be eligible for the credit based on the amount paid to install or retrofit pumps located in Wisconsin that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel.

“Motor fuel” means gasoline or diesel fuel.

“Biodiesel fuel” means a fuel that is comprised of monoalkyl esters of long chain fatty acids derived from vegetable oils or animal fats.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit, but the credit attributable to the entity’s business operations passes through to the partners, members, or shareholders.

Credit is Income

The credit you compute on Schedule EB is income and must be reported on your Wisconsin franchise or income tax return in the year computed.

Carryforward of Unused Credits

The ethanol and biodiesel fuel pump credit is nonrefundable. Any unused credit may be carried forward for 15 years.

If there is a reorganization of a corporation claiming the ethanol and biodiesel fuel pump credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused credit.

Who is Eligible to Claim the Credit

Line 1. Complete a separate line (lines 1a through 1e) for each station location. *Do not fill in more than \$20,000 for any station location.* If you have more than five stations, complete a separate schedule providing the same information for each additional station. Fill in the total from any separate schedule on line 1f.

Line 4. Fill in the amount of ethanol and biodiesel fuel pump credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, or trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates or trusts.

Line 5. For estates or trusts, show only the estate's or trust's portion of the credit on line 5, and show the beneficiaries' portion of the credit to the left of line 5. Label it "Beneficiaries' portion." Prorate the beneficiaries' portion among the beneficiaries on Schedule 2K-1. For tax-option (S) corporations, partnerships, and LLCs treated as partnerships, show the entire amount of credit on line 5 and prorate that amount among the shareholders, partners, or members on Schedule 5K-1 or 3K-1.

Individuals (including tax-option (S) corporation shareholders, partners, members of LLCs treated as partnerships, and beneficiaries of estates or trusts) should see the Wisconsin Form 1 or 1NPR instructions for claiming the credit.

Corporations (other than tax-option (S) corporations) should see the Form 4 or 5 instructions for claiming the credit.

Tax-exempt organizations that have unrelated business taxable income should complete the appropriate lines on Form 4T.

Estates and trusts should see the Form 2 instructions for claiming the credit.

Required Attachments to Return

You must file your completed Schedule EB with your Wisconsin franchise or income tax return.

Additional Information

For more information, you may:

- E-mail your questions to corp@revenue.wi.gov
- Call (608) 266-2772 [TTY (608) 267-1049]
- Send a FAX to (608) 267-0834
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison WI 53708-8906

| | | | |
|------|---|--------------------|-----|
| Name | | Identifying Number | |
| 1 | Fill in the enterprise zone jobs credit released to you by the Department of Commerce | 1 | 105 |
| 2 | Fill in the enterprise zone jobs credit passed through from other entities | 2 | 50 |
| 3 | Add lines 1 and 2. This is your enterprise zone jobs credit | 3 | 155 |

Instructions for 2009 Schedule EC

Purpose of Schedule EC

Use Schedule EC to claim the enterprise zone jobs credit, which is available for qualifying taxpayers doing business in a Wisconsin enterprise zone designated by the Wisconsin Department of Commerce.

To be eligible for the enterprise zone jobs credit, businesses must first be certified by the Department of Commerce. For information regarding how to become certified, visit the Department of Commerce web site at www.commerce.wi.gov or write to the Wisconsin Department of Commerce, PO Box 7970, Madison, WI 53707-7970.

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, or tax-exempt organization that is conducting business in an enterprise zone and has been certified by the Department of Commerce may be eligible for the credit.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credits, but the credits attributable to the entity's business operations pass through to the partners, members, or shareholders.

Caution

- The credit you compute on Schedule EC is income and must be reported on your Wisconsin franchise or income tax return in the year computed.
- The enterprise zone jobs credit is not allowable for expenditures which are included in the basis for another Wisconsin income or franchise tax credit, such as the research expense credit.

Specific Instructions

Line 1: Fill in the total amount of enterprise zone jobs credit awarded and released to you by the Wisconsin Department of Commerce, as computed by the Department of Commerce.

Line 2: If applicable, fill in the amount of enterprise zone jobs credit passed through from tax-option (S) corporations (from Schedule 5K-1), partnerships and LLCs treated as partnerships (from Schedule 3K-1), and estates and trusts (from Schedule 2K-1).

Line 3: For estates or trusts, show only the estate's or trust's portion of the credit on line 3, and show the beneficiaries' portion of the credit to the left of line 3. Label it "Beneficiaries' portion." Prorate the beneficiaries portion among the beneficiaries on Schedule 2K-1. For tax-option (S) corporations, partnerships, and LLCs treated as partnerships, show the entire amount of credit on line 3 and prorate that amount among the shareholders, partners, or members on Schedule 5K-1 or 3K-1.

Required Attachments to Return

File your completed Schedule EC with your Wisconsin franchise or income tax return. Also, include a copy of your certification to claim tax benefits and the verification of your expenses, which you obtain from the Department of Commerce. Shareholders of tax-option (S) corporations, partners of partnerships, members of LLCs treated as partnerships, and beneficiaries of estates or trusts must file a copy of Schedule 5K-1, 3K-1, or 2K-1, as appropriate, with Schedule EC instead of the certification to claim tax benefits and verification of expenses.

Additional Information

For more information, you may:

- E-mail your question to corp@revenue.wi.gov
- Call (608) 266-2772 [TTY (608) 267-1049]
- Send a FAX to (608) 267-0834
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison, WI 53708-8906

SCHEDULE OS

Wisconsin
Department of Revenue

**Credit for Net Tax Paid
to Another State**

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

2009

| | |
|---|--|
| Name(s) shown on Form 1, 1NPR, or 2 Test R. Dolphin | Identifying number 400-00-5405 |
|---|--|

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2009 and have paid 2009 state income tax **on the same income** to Wisconsin and another state.

Be sure to enclose a copy of your tax return from the other state(s).

| ■ PART I – Income From Other State | State 1 | State 2 | State 3 | State 4 |
|--|---------|---------|---------|---------|
| 1 Wages, salaries, tips, etc. | 8,375 | 10,000 | | |
| 2 Taxable interest | | | | |
| 3 Ordinary dividends | | | | |
| 4 Business income / loss | | | | |
| 5 Capital gain / loss | | | | |
| 6 Other gains / losses | | | | |
| 7 IRA distributions, pensions, and annuities | | | | |
| 8 Rental real estate, royalties, partnerships, S corporations, trusts, etc. | | | | |
| 9 Farm income / loss | | | | |
| 10 Unemployment compensation | | | | |
| 11 Social security benefits | | | | |
| 12 Other income | | | | |
| Adjustments to Income | | | | |
| 13 Archer MSA or health savings accounts deduction | | | | |
| 14 Business expenses of reservists, performing artists, and fee-basis public officials | | | | |
| 15 Moving expenses | | | | |
| 16 One-half of self-employment tax | | | | |
| 17 Self-employed SEP, SIMPLE, and qualified plans | | | | |
| 18 Self-employed health insurance deduction | | | | |
| 19 IRA deduction | | | | |
| 20 Student loan interest deduction | | | | |
| 21 Other adjustments to income | | | | |
| 22 Total income taxed by other state (see instructions) | 8,375 | 10000 | | |

NOW GO TO PART II

| | |
|-------------------------------------|--------------------|
| Name(s) shown on Form 1, 1NPR, or 2 | Identifying number |
|-------------------------------------|--------------------|

| ■ PART II – Calculation of Credit | State 1 | State 2 | State 3 | State 4 |
|---|----------------|----------------|----------------|----------------|
| 23 Postal abbreviation for state to which tax was paid | IA | CA | | |
| 24 Income taxable to both Wisconsin <u>and</u> other state (see instructions) | 8375 | 10000 | | |
| 25 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) | 8375 | 10000 | | |
| 26 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit | 180 | 280 | | |
| 27 Are the amounts on lines 24 and 25 the same? <ul style="list-style-type: none"> • If YES, leave line 27 blank and fill in the amount from line 26 on line 28 • If NO and line 24 is less than line 25, divide line 24 by line 25. Carry the decimal to four places and fill in on line 27. If line 25 is less than line 24, fill in 1.0000 | | | | |
| 28 Multiply line 26 by line 27. Round the result to the nearest dollar | 180 | 280 | | |
| 29 Income and franchise tax (see instructions) | 0 | 0 | | |
| 30 Add lines 28 and 29 in each column | 180 | 280 | | |
| 31 Add the amounts in each column of line 30. Fill in the total here | | | | 460 |
| 32 If you have tax paid to more than 4 states, fill in the amount from line 31 of any additional Schedules OS | | | | 0 |
| 33 Add lines 31 and 32 | | | | 460 |
| 34 Fill in the amount from: <ul style="list-style-type: none"> • Line 29 of Form 1 less the amounts on lines 30 and 31 of Form 1, or • Line 55 of Form 1NPR less the amounts on lines 56 and 57 of Form 1NPR, or • Line 12 of Form 2 less the amount on line 13 of Form 2 | | | | 743 |
| 35 Fill in the smaller of line 33 or line 34. This is your credit for tax paid to another state (see instructions) | | | | 460 |