1NPR

Form 1NPR instructions 2008

Wisconsin income tax for nonresidents and part-year residents

New This Year!

- **Social Security Benefits** Social security benefits are no longer taxable by Wisconsin (page 15).
- **Tuition Deduction** The maximum subtraction for tuition paid is increased to $5,114 per student (page 17).
- **Medical Care Insurance** The subtraction for medical care insurance is expanded to include a person whose employer pays a portion of the cost of the insurance (page 9).
- **Section 179 Expense for Farmers** Persons actively engaged in farming may claim a sec. 179 expense deduction of up to $115,000. Complete Schedule I before completing Form 1NPR.
- **Schedule CR** Certain business credits must be consolidated on Schedule CR (pages 27 and 33).
- **Expenses Paid to Related Parties** The treatment of interest and rental expenses paid to a related party has changed (pages 20 and 21).

Tax Tips

- If you changed your domicile from Wisconsin during 2008, be sure to complete the Legal Residence (Domicile) Questionnaire on page 47.
- See Tips on Paper Filing Your Return (page 3). Following these tips will prevent delays in processing your return.

Attach with a paper clip a complete copy of your federal tax return and any other required schedules. Do not staple your return.

- Do you have to make estimated tax payments for 2009? If yes, and you do not receive the form in the mail, contact any department office or go to our website at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES.

Call For Help ...

Telephone help numbers and office locations are on **Page 6**.

Filing Deadline is
Wednesday, April 15, 2009

FEDERAL PRIVACY ACT
In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of Section 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and the issuance of refund checks.

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TIPS ON PAPER FILING YOUR RETURN

When you paper file your return, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the scanner cannot correctly read the information on the return. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.

- Use BLACK INK. Pencils, colored ink, and markers do not scan well.

- Write your name and address clearly using BLOCK CAPITAL LETTERS like this →

Your legal last name	Legal first name	M.I.
SMITH	JOSEPH	J
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
SMITH	MARY	E
Home address (number and street)		
2375 N 7 ST		

City or post office	State	Zip code
ANYWHERE	WI	55555

- NEVER USE COMMAS OR DOLLAR SIGNS when filling in dollar amounts. They can be misread by scanners.

- Round off amounts to WHOLE DOLLARS – NO CENTS.

- Do not use parentheses ( ) for a negative number. Use a negative sign, -8300 rather than (8300).

- Print your numbers like this: 0123456789 Do not use: Ø147

- Do not add cents in front of the preprinted zeros on entry lines as shown below.

School property tax credit

a Rent paid in 2008–heat included	2345.00	Find credit from table page 25 . **42a**	226.00
Rent paid in 2008–heat not included	5678.00		
b Property taxes paid on home in 2008	.00	Find credit from table page 26 . **42b**	.00

- Do not cross out entries. Use correction fluid, if available, or start over.

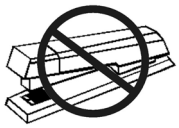
- Do not write in the margins.

- Always put entries on the lines, not to the side, above, or below the line.

- Lines where no entry is required should be left blank. Do not fill in zeros or zeros with lines through them.

- Do not draw vertical lines in entry fields. They can be read as a "1" by scanners.

- Do not use staples.



Am I a resident, a nonresident, or a part-year resident?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2008.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2008.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2008.

What is domicile?

Your domicile is your true, fixed, and permanent home where you intend to remain permanently and indefinitely and to which, whenever absent, you intend to return. It is often referred to as "legal residence." You can be physically present or residing in one locality but maintain a domicile in another. You can have only one domicile at any time.

Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent, and
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 47, and
- You are physically present in the new domicile.

Your domicile does not change if:

- You leave your home state for a brief rest or vacation, or
- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers or students).

Armed forces personnel If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the above section entitled "What is domicile?". For more information, get Publication 104, *Wisconsin Taxation of Military Personnel*. See page 6 for information on how to get this publication.

Aliens If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a full-year resident, part-year resident, or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant. You generally have this status if the federal government has issued you an alien registration card, also known as a "green card."
- If you are a nonimmigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example A foreign student in this country with an "F" visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student's alien status, the student maintains his or her domicile in his or her homeland. The student is a nonresident of Wisconsin. A student with an "F" visa cannot become domiciled in Wisconsin.

Must I file a return?

If you are a nonresident or part-year resident of Wisconsin and your gross income (or the combined gross income of you and your spouse) is $2,000 or more for 2008, you must file a Wisconsin return.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn't include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest.

Other filing requirements You may have to file a return even if your gross income is less than $2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person's income tax return (for example, on your parent's return) and you have gross income of more than $900 which included at least $301 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, or Archer medical savings account.
- You are subject to the Wisconsin alternative minimum tax.

Note Even if you don't have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2008, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 33 of Form 1NPR, fill in a 0 on line 40, and complete lines 68, 69, 78, 80, 81, and 82. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, Michigan, or Minnesota, see the exception under line 1 instructions on page 10.

What income does Wisconsin tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren't a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin (see exception under line 1 instructions on page 10).
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, limited liability companies (LLCs), and tax-option (S) corporations.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 2008, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2008, you may file Wisconsin Form WI-Z, Form 1A, or Form 1. Read the instructions for those forms to figure out which one is right for you. Those forms aren't in this booklet. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. Wisconsin has expanded its federal/state e-filing program to include certain Forms 1NPR. You may now e-file Form 1NPR if:

- You were a full-year resident of a reciprocal state (Minnesota, Michigan, Kentucky, Indiana, or Illinois) and are only filing to obtain a refund of Wisconsin tax withheld in error from your wages, or
- Your only income taxable to Wisconsin was from wages, salaries, tips, etc., interest, and dividends (lines 1, 2 and 3 of Column B of Form 1NPR), your only deductions are the standard deduction and personal exemptions, and the only credits you qualify to claim are either the school property tax credit, armed forces member credit, working families tax credit, married couple credit, Wisconsin withholding, or estimated tax.

For more information on e-filing, go to the department's website at www.revenue.wi.gov.

When should I file?

You should file as soon as you can, but not later than **April 15, 2009**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

Farmers and fishers (persons who earn at least two-thirds of their gross income from farming or fishing) who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 2008 Wisconsin income tax returns and pay any tax due by March 2, 2009, to avoid interest for underpayment of estimated tax.

Need more time to file?

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to Get an Extension You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1NPR, enclose either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

Note You will owe interest on any tax that you have not paid by April 15, 2009. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2009, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2009. Submit the payment with a 2008 Wisconsin Form 1-ES. You can get this form from our Internet website at www.revenue.wi.gov or at any Department of Revenue office. (**Exception** You will

not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, or (2) you qualify for a federal extension because of service in a combat zone. See Special conditions below.)

Special conditions A "Special Conditions" section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in "01" in the Special Conditions box. If you qualify for an extension because of service in a combat zone, fill in "02" in the box. If you qualify for an extension because of a presidentially-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

Where can I get help or additional forms and publications?

The Wisconsin Department of Revenue will answer your questions and provide forms and publications. Contact any of the following department offices:

(**Note** Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address indicated below the signature area on your return.)

Madison – Customer assistance:
2135 Rimrock Rd
Mail Stop 5-77
PO Box 8949 (zip code 53708-8949)
phone: (608) 266-2772
e-mail: income@revenue.wi.gov

Forms requests:
Mail Stop 5-77
PO Box 8949
Madison WI 53708-8949
phone: (608) 266-1961
website: www.revenue.wi.gov

Milwaukee – State Office Bldg, 819 N 6th St, Rm 408
(zip code 53203-1682)
income tax information (414) 227-4000
forms requests (414) 227-4000

Appleton – 265 W Northland Ave (zip code 54911-2091)
phone: (920) 832-2727

Eau Claire – State Office Bldg, 718 W Clairemont Ave
(zip code 54701-6190)
phone: (715) 836-2811

Other offices open on a limited schedule (generally Mondays) are: Fond du Lac, Green Bay, Hudson, Janesville, Oshkosh, Rhinelander, Superior, Waukesha, Wausau, and Wisconsin Rapids. The Department of Revenue also has an office in Chicago.

Internet address You can access the department's website 24 hours a day, 7 days a week, at www.revenue.wi.gov. From this website, you can:

- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- Use e-mail to send us comments or request help

TTY equipment Telephone help is available using TTY equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

Can I get more information about the Wisconsin income tax law?

We have publications which give detailed information about specific areas of Wisconsin tax law.

Number and Title

102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
103 Reporting Capital Gains and Losses for Wisconsin
104 Wisconsin Taxation of Military Personnel
106 Wisconsin Tax Information for Retirees
109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2008
111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
114 Wisconsin Taxpayer Bill of Rights
117 Guide to Wisconsin Information Returns
120 Net Operating Losses for Individuals, Estates, and Trusts
121 Reciprocity
122 Tax Information for Part-Year Residents and Nonresidents
125 Credit for Tax Paid to Another State
126 How Your Retirement Benefits Are Taxed
205 Do You Owe Wisconsin Use Tax?
400 Wisconsin's Recycling Surcharge
405 Wisconsin Taxation of Native Americans
503 Wisconsin Farmland Preservation Credit
600 Wisconsin Taxation of Lottery Winnings
601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Questions About Refunds –

Call: (608) 266-8100 in Madison *or*
1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada

Visit our Website at: www.revenue.wi.gov

If you need to contact us about your refund, please wait at least 10 weeks after filing your return. Refund information may not be available until that time.

You may call one of these refund numbers or write to Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available 24 hours a day, 7 days a week, when you call one of the refund numbers. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608)266-2772 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure Internet website at www.revenue.wi.gov.

Before starting your Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and deductions on a separate sheet of paper and enclose it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

■ **Period covered** File the 2008 return for calendar year 2008 and fiscal years that begin in 2008. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Social security number** Fill in your social security number. Also fill in your spouse's social security number if you are married filing a joint return or if you are married filing a separate return.

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN) by the federal Internal Revenue Service, fill in your ITIN wherever your social security number is requested on your return.

■ **Name and address** Print or type your legal name and address. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2007 and you are filing a joint return for 2008 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2007 return.

Fill in your PO Box number only if your post office does not deliver mail to your home.

Note ■ **Special conditions** Certain persons have to enter information in the Special Conditions section. For information on when to use the Special Conditions section, see:

- Special conditions under "Need more time to file?", page 6.
- Period covered, page 7.
- Exception for nonresident service members, page 10.
- Modification for Reserve and National Guard members, page 10.
- Subtraction for interest and rental expenses paid to related entities, page 20.
- Instructions relating to a Divorce Decree and Injured Spouse under Assembling Your Return, page 35.

If more than one special condition applies, fill in "99" in the Special Conditions box.

■ **State election campaign fund** You may designate $1 to this fund by checking the box. If you are married, your spouse may also designate $1 to this fund. Checking the box will neither change your tax nor reduce your refund.

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2008, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **School district number** *Nonresidents* – don't fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 39. Fill in the number of the school district in which you lived on December 31, 2008, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2008. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2008 or are married and will file a separate return, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2008*. This publication has information on what income you must report.

Single You may check the "single" box if any of the following was true on December 31, 2008:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2008, and did not remarry in 2008.

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check the "married filing a joint return" box if **any** of the following is true.

- You were married as of December 31, 2008.
- Your spouse died in 2008 and you did not remarry in 2008.
- You were married at the end of 2008, and your spouse died in 2009 before filing a 2008 return.

A marriage means only a legal union between a man and a woman as husband and wife.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 2008. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2008 one spouse was a dual-status or nonresident alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. (**Note** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.)

If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separate return.

Married filing separate return Even though a joint return usually produces the lowest tax, you and your spouse may be among the few married couples for whom separate returns are better. This will require the filing of two returns, one for each spouse.

If you file a separate return, print or type your spouse's social security number in the space at the top of the form and full name on the line provided.

If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2008 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2008 may be able to use this status. If you are married and qualify to file as head of household, be sure to fill in the "check here if married" space next to the arrow.

If you do not have to file a federal return, contact any department office to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

■ **Resident status** Check the resident status to indicate your resident status in 2008. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2008. See the definitions on page 4.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in "99" in this space.

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2007 or 2008 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 47.

■ **Line instructions** Form 1NPR has two columns for figures.

Column A is labeled "Federal column." In this column, lines 1-33, fill in the same amounts you reported on your federal return.

Note If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, Form 1NPR and the adjustment item on line 30. The amount reported on line 22 of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the Internal Revenue Service (IRS). If you file a joint return for Wisconsin (but you're filing separate returns for IRS), report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported $15,000 of wages on your separate federal return and your spouse reported $20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report $35,000 of wages in column A.) If you file separate returns for Wisconsin (but you're filing a joint return for IRS), report in column A the amounts you would report on a federal return using a married filing separate status.
- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040. Differences between federal and Wisconsin law may occur because Wisconsin generally uses the federal law as amended to December 31, 2006.

  A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2008 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

  - Deduction for tuition and fees.
  - Deduction for educator expenses.
  - The increase in expensing under sec. 179 (IRC).
  - Deduction for health savings accounts and related provisions.
  - Exclusion for small business stock.

  If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 33 of Form 1NPR (and amounts filled in on Schedule 1 on page 4 of Form 1NPR) should be the revised amount from Schedule I.

  To the extent Schedule I adjustments in a prior year affect income or expense items in 2008 (for example, the special 30% or 50% bonus depreciation was not allowed for Wisconsin purposes), you must also make adjustments on Schedule I for 2008.

  You may also have to fill in Schedule I if you sold property during 2008, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if you used different rates of depreciation or amortization for federal and Wisconsin purposes. See the instructions for Schedule I for more information.

Column B on Form 1NPR is labeled "Wisconsin column." In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items that aren't taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called "modifications") that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instructions for that line.

Modifications for differences between federal and Wisconsin income

- **Differences in federal and Wisconsin basis of property** Are you depreciating (or amortizing) property, such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T, *Transitional Adjustments*. Enclose the completed Schedule T with your Form 1NPR. See page 6 for information on how to get Schedule T.

Did you sell (or otherwise dispose of) property that you are depreciating (or amortizing), such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with your Form 1NPR.

Did you sell (or otherwise dispose of) property that can't be depreciated or amortized, such as land, stocks, bonds, or an interest in a partnership, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with Form 1NPR.

Caution If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, use Schedule I to adjust for the difference in basis rather than Schedule T.

- **Differences in federal and Wisconsin reporting of marital property (community) income** Are you married and filing a separate return for Wisconsin purposes or were you divorced during 2008? If so, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2008*. See page 6 for information on how to get this publication.

- **Medical care insurance** You may be able to subtract all or a portion of the cost of your medical care insurance.

"Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage. It does not include premiums you pay for:

- Long-term care insurance,
- Life insurance policies,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury,
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, or
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc.

If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D).

Complete Worksheet 1 and/or Worksheet 2, as appropriate, to figure your subtraction.

If you are self-employed, complete Worksheet 1.

Worksheet 1 – Self-Employed Persons

1. Amount you paid for medical care insurance in 2008 while you were self-employed . . . . . 1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . . 2. _____
3. Subtract line 2 from line 1. . . . . 3. _____
4. Net earnings from a trade or business* taxable to Wisconsin . . . . . 4. _____
5. Total net earnings from a trade or business* . . . . . 5. _____
6. Divide line 4 by line 5. Fill in decimal amount, but not more than 1.00 . . . . . 6. _____
7. Multiply line 3 by line 6 . . . . . 7. _____
8. Fill in the smaller of line 4 or line 7 . . . . . 8. _____
9. Fill in the amount of long-term care insurance that is included on line 29 of your federal Form 1040 . . . . . 9. _____
10. Add lines 8 and 9. Fill in here and in the Wisconsin column of line 23 . . . . . 10. _____

* For a self-employed person, net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business.

Employees and persons who had no employer and were not self-employed, complete Worksheet 2.

Note If you were employed for only part of the year or worked part-time, you may have to prorate the medical care insurance deduction on the basis of number of weeks worked during the year to total weeks (52) in the year. Any time you work one or more days during a week, you will be considered to have worked one week.

Example You were retired for all of 2008. However, you had a part-time job and worked one day per month during the year. Therefore, you are considered to have worked 12 weeks during the year. Your employer did not pay any portion of your health insurance. You paid $8,000 for health insurance during the year. You may claim $1,840 as an amount paid for medical care insurance while you were an employee whose employer did not contribute toward the cost of your insurance computed as follows:

$$\frac{\text{12 (weeks worked)}}{\text{52 (weeks in a year)}} = .23 \times \$8{,}000 = \$1{,}840$$

You should fill in $1,840 on line 5 of Worksheet 2. The balance of $6,160 ($8,000 - $1,840) should be filled in on line 1 of Worksheet 2 as the amount paid during a period in which you had no employer and were not self-employed.

Worksheet 2 – Others

1. Amount you paid in 2008 for medical care insurance during a period in which you had no employer and were not self-employed . . . . . 1. _____
2. Multiply line 1 by .667 (66.7%) and fill in result . . 2. _____
3. Amount you paid in 2008 for medical care insurance during a period in which you were employed and employer paid a portion of the cost of your insurance . . 3. _____
4. Multiply line 3 by .10 (10%) . . . . . 4. _____
5. Amount you paid in 2008 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance . . . . 5. _____
6. Add lines 2, 4 and 5 . . . . . 6. _____
7. Total taxable wages, salaries, tips, unearned income, and net earnings from a trade or business taxable by Wisconsin (of both spouses if married filing jointly) . . . . . 7. _____
8. Total wages, salaries, tips, unearned income, and net earnings from a trade or business . . . . . 8. _____
9. Divide line 7 by line 8. Fill in decimal amount, but not more than 1.00 . . . . . 9. _____
10. Multiply line 6 by line 9 . . . . . 10. _____
11. Fill in the smaller of line 6 or 10 here and on line 15. This is your subtraction for medical care insurance. See the Modifications in the instructions for line 15 for information on claiming the subtraction . . . . . 11. _____

Note ■ **Rounding off to whole dollars** Form 1NPR has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, $129.39 becomes $129 and $236.50 becomes $237. When you round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **do not use commas** when filling in amounts.

■ Line 1 Wages, salaries, tips, etc.

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040A, or line 1 of Form 1040EZ.

Exception If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. This does not apply to Wisconsin residents who are stationed outside Wisconsin. If you meet this exception, fill in "09" in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. (See page 4 for information on Armed Forces Personnel.)

Line 1 instructions – continued

Wisconsin column *Nonresidents* – fill in the amount received for working in Wisconsin (see **Exceptions**). **Note** If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents* – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

- **Residents of Illinois, Indiana, Kentucky, Michigan, or Minnesota** Don't include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 5 states, Wisconsin doesn't tax the wages of their residents.

  If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 32, column B. Fill in the Wisconsin tax withheld from your wages on lines 68, 80, 81, and 82. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return). **Minnesota** residents must also submit Form W-222, *Statement of Minnesota Residency*, and a copy of their Minnesota income tax return. See page 6 for information on how to get Form W-222.

- See the instructions for line 10 for information on the taxation of income received while a nonresident of Wisconsin from a non-qualified deferred compensation plan.

- If you filed your federal return on Form 1040NR or Form 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B of line 1 of Form 1NPR.

Modifications

- **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. **Caution** This subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). However, it does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program.

  Note If you are claiming this subtraction, fill in "14" in the Special Conditions box on page 1 of Form 1NPR.

- **Disability income exclusion for part-year and full-year residents** If you retired on permanent and total disability and have included your disability income on your federal return, you may be able to subtract up to $5,200 of your disability income.

Line 1 instructions – continued

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 2008.
2. You were under age 65 on December 31, 2008.
3. You were permanently or totally disabled –
   a. when you retired, or
   b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
4. If you were married at the end of 2008, you must file a joint return with your spouse.
5. You were a Wisconsin resident when you received the disability income.
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
7. Your federal adjusted gross income is less than $20,200 ($25,400 if married and both spouses are eligible).

Figure your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. See page 6 for information on how to get Schedule 2440W. *Full-year residents* – subtract from the disability income included on your federal Form 1040 or 1040A, the exclusion from line 6 of Schedule 2440W. *Part-year residents* – subtract the exclusion from line 8 of Schedule 2440W from the portion of your disability income which is otherwise taxable to Wisconsin. Enclose your completed Schedule 2440W with your Form 1NPR.

■ Line 2 Taxable interest

Federal column Fill in the amount from line 8a of federal Form 1040 or 1040A or line 2 of Form 1040EZ.

Wisconsin column *Nonresidents* – don't fill in any amount of your interest. (**Exception** Include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. Use the worksheet in the next column to figure the interest taxable by Wisconsin. Save this worksheet for your records.

Modifications

- **State and municipal bond interest** Did you receive any state or municipal bond interest? If so, add to your federal income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses.)

  Exception Do not include interest income from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds, (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (8) local exposition district bonds, (9) Wisconsin professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (11) local cultural arts district bonds, (12) Wisconsin professional football stadium bonds, and (13) Wisconsin Aerospace Authority bonds. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

- **United States government interest and dividends** Did you include U.S. government interest in your federal income? If so, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn't taxable for Wisconsin purposes.

  Caution Don't subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

Worksheet for Interest Income Taxable by Wisconsin

1. Interest included in federal income . . . . . .1.	_____
2. U.S. government interest included on line 1 . . . . . .2.	_____
3. Subtract line 2 from line 1 . . . . . .3.	_____
4. Amount of interest on line 3 received while a Wisconsin resident and tax-option interest income from Wisconsin while a nonresident . . . . . .4.	_____
5. State and municipal bond interest received while a Wisconsin resident . . . . .5.	_____
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR . . . . . .6.	_____

■ Line 3 Ordinary dividends

Federal column Fill in the amount from line 9a of federal Form 1040 or 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount of your dividends. (**Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to

Line 3 instructions – continued

Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Modification

- Did you receive ordinary dividends from a mutual fund which invests in U.S. government securities? If so, you can subtract from your federal income the portion of the ordinary dividends which the mutual fund advises you is from investment in U.S. government securities.

■ Line 4 Taxable refunds, credits, or offsets of state and local income taxes

Federal column Fill in the amount from line 10 of federal Form 1040.

Wisconsin column Don't fill in any amount on line 4. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

■ Line 5 Alimony received

Federal column Fill in the amount from line 11 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

■ Line 6 Business income or (loss)

Federal column Fill in the amount from line 12 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin businesses. *Part-year and full-year residents* – figure the income or loss from businesses in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin businesses while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ Line 7 Capital gain or (loss)

Federal column Fill in the amount from line 13 of federal Form 1040 or line 10 of Form 1040A.

Wisconsin column *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources. (See definition of Wisconsin sources.) If you don't, fill in 0 on line 7. *Part-year and full-year residents* – all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources (see definition of Wisconsin sources) while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 60% exclusion for net long-term capital gain, and your deduction for net capital loss is limited to $500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. See page 6 for information on how to get Schedule WD.

Line 7 instructions – continued

Note If the only amount on line 13 of Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust, you do not have to complete Schedule WD. Fill in 40% of the portion of the capital gain distribution received while a Wisconsin resident.

Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

Did you sell your Wisconsin home? If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for Wisconsin.

■ Line 8 Other gains or (losses)

Federal column Fill in the amount from line 14 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents* – figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ Line 9 IRA distributions

Federal column Fill in the amount from line 15b of federal Form 1040 or line 11b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 9. *Part-year and full-year residents* – fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

■ Line 10 Pensions and annuities

Federal column Fill in the amount from line 16b of federal Form 1040 or line 12b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 10. *Part-year and full-year residents* – fill in the taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensa-

Line 10 instructions – continued

tion plan must be included in the Wisconsin column to the extent attributable to personal services performed in Wisconsin unless:

(1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years, or

(2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as "mirror" plans.

Modifications

- **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10. Include on line 10 the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

  CAUTION If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10, less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

  Note No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

- **Military and uniformed services retirement benefits** Don't include on line 10, column B retirement benefits received from:

  (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan), and

  (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

- **Other retirement benefits** Don't include on line 10, column B amounts received from the retirement systems listed below if:

  1. You were retired from the system before January 1, 1964, or
  2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964, or
  3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

  The specific retirement systems are**:**

  A. Local and state retirement systems – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

  B. Federal retirement systems – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees' Retirement System.

Line 10 instructions – continued

Note You must include the following on line 10, column B:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B.
- Payments received from one of the retirement systems listed in A or B if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments from the federal Thrift Savings Plan.

CAUTION Your retirement benefits are not taxable only if they are based on qualified membership in one of the retirement systems listed in A or B. Qualified membership is membership that began before January 1964. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

- **Railroad retirement benefits** Don't include on line 10, column B amounts received from the U.S. Railroad Retirement Board that were included in line 16b of federal Form 1040 or line 12b of Form 1040A. These benefits aren't taxable by Wisconsin.

- **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on line 16b of your federal Form 1040 or line 12b of Form 1040A, you may be able to subtract up to $5,200 of your disability income. See the Modifications for line 1 for further information.

■ Line 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal column Fill in the amount from line 17 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Modifications

- **Tax-option (S) corporation modifications**

  (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax

Line 11 instructions – continued

return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin.

(2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident. (**Caution** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)

(3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 6 for information on how to get this publication.

- **Partnership, estate, or trust modifications** If you were a member of a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, estate, or trust notifying you of any modifications to federal income. Increase the amount reported in the federal column by amounts shown as add modifications. Decrease the amount reported in the federal column by amounts shown as subtract modifications.
- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ Line 12 Farm income or (loss)

Federal column Fill in the amount from line 18 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year residents* –figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ Line 13 Unemployment compensation

Federal column Fill in the amount from line 19 of federal Form 1040, line 13 of Form 1040A, or line 3 of Form 1040EZ.

Wisconsin column *Nonresidents* – don't fill in any amount on line 13. *Part-year and full-year residents* – figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

Step 1 Complete the worksheet below.

Step 2 Use the following formula to figure the amount taxable by Wisconsin:

$$\text{UC from line 9 of worksheet} \times \frac{\text{UC* received while a Wis. resident}}{\text{Total UC received from line 1 of worksheet}} = \text{UC taxable by Wisconsin to line 13, Col. B Form 1NPR}$$

* Do not include any railroad unemployment insurance benefits here.

If you filed your federal return on Form 1040A or 1040EZ, also fill in on line 13 any Alaska Permanent Fund dividends received while a Wisconsin resident.

Unemployment Compensation Worksheet

Check only one box.

☐ A. Married filing a joint return – write $18,000 on line 3 below.
☐ B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
☐ C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write $12,000 on line 3 below.
☐ D. Single – write $12,000 on line 3 below.

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A, or line 3 of Form 1040EZ) . . . . . 1. _____
2. Fill in your federal adjusted gross income from line 37 of federal Form 1040 (line 21 of Form 1040A, or line 4 of Form 1040EZ) . . . . . 2. _____
3. Fill in $18,000 if you checked box A; **or**
   -0- if you checked box B; **or**
   $12,000 if you checked box C or D . . . . . 3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A). . . . . 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 . . . . . 5. _____
6. Add lines 3, 4, and 5 . . . . . 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 . . . . . 7. _____
8. Fill in one-half of the amount on line 7. . . . . 8. _____
9. Fill in the smaller amount of line 1 or line 8 . . . . . 9. _____

■ **Line 14 Social security benefits**

Federal column Fill in the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

Wisconsin column Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

■ **Line 15 Other income**

Federal column Fill in the amount from line 21 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in any other income you received from Wisconsin sources. *Part-year and full-year residents* – figure the amount of any other income you received while a Wisconsin resident. Add to that figure any other income you received from Wisconsin sources while a nonresident.

Modifications

The modifications listed below may either increase or decrease the amount you fill in on line 15, column B. Treat any addition as a positive number and any subtraction as a negative number. **Enclose a description of each addition and subtraction you make on line 15**. Combine your modifications with your "other income" reportable in column B and fill in the net result. If the net result is a negative number, put a minus sign in front of the number.

- **Farm losses** Did you deduct farm losses from your Wisconsin income? If so, you may have to include part of your losses on line 15 if you were not actively engaged in farming. To be "actively engaged in farming" with respect to a farming operation, you must make a significant contribution of:
  - Capital, equipment, or land, or a combination of capital, equipment, or land; and
  - Active personal labor or active personal management, or a combination of both.

  Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:
  - The type of crops and livestock produced;
  - The normal and customary farming practices of the area; and
  - The total amount of labor and management which is necessary for such a farming operation in the area.

  In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

  Your combined net losses from farming operations in which you are *not* actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than $55,000 ($27,500 if married filing separately).

  To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Include only losses that you included in the Wisconsin column of Form 1NPR.

Line 15 instructions – continued

Farm Loss Limits – Single persons and married persons filing joint return

Nonfarm Wisconsin Adjusted Gross Income: More Than	But Not More Than	Maximum Allowable Loss
$ 0	$ 55,000	Full Amount
55,000	75,000	$20,000
75,000	100,000	17,500
100,000	150,000	15,000
150,000	200,000	12,500
200,000	250,000	10,000
250,000	300,000	7,500
300,000	600,000	5,000
600,000		No Loss

Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)

Nonfarm Wisconsin Adjusted Gross Income: More Than	But Not More Than	Maximum Allowable Loss
$ 0	$ 27,500	Full Amount
27,500	37,500	$10,000
37,500	50,000	8,750
50,000	75,000	7,500
75,000	100,000	6,250
100,000	125,000	5,000
125,000	150,000	3,750
150,000	300,000	2,500
300,000		No Loss

Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the above tables, include the excess on line 15.

Example For 2008, a single person who is a nonresident is not actively engaged in farming. He reports a loss of $35,000 on Schedule E from a Wisconsin farm partnership, a profit of $5,000 on Schedule E from the rental of Wisconsin farmland, and a loss of $30,000 on Schedule E from an S corporation that operates a farm in California. The person's nonfarm Wisconsin adjusted gross income is $60,000. His combined net losses from farming are $35,000 (farm partnership loss). Since he's a nonresident, the S corporation loss isn't included in his Wisconsin income. The maximum farm loss he can deduct is $20,000. He must include $15,000 ($35,000 combined net losses – $20,000 maximum loss) on line 15.

- **Farm loss carryover** If you were subject to farm loss limitations (see modification for farm losses above for a description) on your 1993 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits or net gains from the sale or exchange of capital or business assets in the current taxable

Line 15 instructions – continued

year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Example You have a farm loss carryover from 2007 of $30,000. For 2008 you report a net loss of $2,000 on Schedule F and a net gain of $6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract $6,000 as a farm loss carryover.

- **Farmland tax relief and farmland preservation credits** Did you receive farmland tax relief or farmland preservation credit in 2008? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland tax relief and farmland preservation credits which weren't included as income on your federal return.

- **Dairy and livestock farm investment credit** Fill in the amount of dairy and livestock farm investment credit that you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Dairy and livestock farm investment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

- **Federal net operating loss carryover** Don't include on line 15 any amount that you deducted on line 21 of federal Form 1040 as a federal net operating loss carryover.

- **Recoveries of federal itemized deductions** Don't include on line 15 any amount that you included in federal income that is a recovery of a federal itemized deduction from a prior year for which you didn't receive a Wisconsin tax benefit.

  Example You deducted a casualty loss of $2,000 as an itemized deduction on your 2007 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2007 Wisconsin return. In 2008, you received a $1,000 reimbursement from your insurance company for part of the casualty loss. You reported the $1,000 on your 2008 federal income tax return as a recovery of an amount previously claimed. Wisconsin won't tax the $1,000 because you didn't claim the casualty loss for the itemized deduction credit on your Wisconsin return.

- **Wisconsin net operating loss carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2008, include the allowable amount on line 15. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.

- **Medical care insurance** See Worksheet 2 on page 10 to compute your modification for the amount paid for medical care insurance.

- **Enterprise zone jobs credit** Fill in the amount of your enterprise zone jobs credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR. (**Note** Enterprise zone jobs credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modification described on pages 13 and 14.)

- **Internet equipment credit** Fill in the amount of your Internet equipment credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Internet equipment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modification described on pages 13 and 14.)

- **Long-term care insurance** If you paid long-term care insurance costs during 2008, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

  "Long-term care insurance policy" means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

  "Long-term care insurance policy" does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. "Continuing care contract" means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person's life or for a term in excess of one year, conditioned upon any of the following payments:

  – An entrance fee in excess of $10,000.

  – Providing for the transfer of at least $10,000 (if the amount is expressed in dollars) or 50% of the person's estate (if the amount is expressed as a percentage of the person's estate) to the service provider upon the person's death.

  Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

  If you paid long-term care insurance costs during 2008 for a policy which covers you or your spouse, complete the following three steps to determine the amount of your subtraction.

  Step 1 Complete the following worksheet.

Worksheet – Long-Term Care Insurance

1. Amount paid for long-term care insurance in 2008 . . . . . 1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040 . . . . . 2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse . . . . . 3. _____
4. Add lines 2 and 3 . . . . . 4. _____
5. Subtract line 4 from line 1 . . . . . 5. _____

Line 15 instructions – continued

Step 2 Use the following formula to prorate the long-term care insurance.

$$\text{Amount from line 5 of worksheet} \times \frac{\text{Wages, unearned income, and net earnings from a trade or business* taxable by Wisconsin}}{\text{Total wages, unearned income, and net earnings from a trade or business*}} = \text{Tentative subtraction}$$

* Use the total taxable wages, taxable unearned income (for example, interest, dividends, pensions, capital gains, etc.), and net earnings from a trade or business (include both spouses' income if married filing a joint return). Net earnings from a trade or business is income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

Step 3 Your subtraction for long-term care insurance is the smaller of the tentative deduction computed in Step 2 or the amount of wages, unearned income, and net earnings from a trade or business taxable by Wisconsin.

- **Development zones credit and technology zone credit** Include on line 15 the amount of your development zones credit from Wisconsin Schedule DC and your technology zone credit from Schedule TC. The amount of your development zones credit and technology zone credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Development zones credit and technology zone credit that you receive from a partnership or tax-option (S) corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

- **Dairy Manufacturing Facility Investment Credit** Fill in the amount of dairy manufacturing facility investment credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR. (**Note** Dairy manufacturing facility investment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.

- **Amounts not taxable by Wisconsin** Don't include on line 15 amounts not taxable by Wisconsin (less related expenses, except expenses used to figure the Wisconsin itemized deduction credit).

  Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions set forth in section 32.19 of the Wisconsin Statutes.

- **Adoption expenses** If you were a full-year resident of Wisconsin for 2008 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2008, you may subtract up to $5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2006, 2007, and 2008. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to $5,000 of adoption expenses for each child.

Line 15 instructions – continued

- **Tuition and fee expenses** You may be able to claim a subtraction for up to $5,114 (per student) of the amount you paid during 2008 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

  The tuition and mandatory student fees must have been paid during 2008 to attend any of the following:

  – Classes **in Wisconsin** at a school which qualifies as a university, college, or technical college. A "university, college, or technical college" is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.

  – Classes **in Wisconsin** at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.

  – Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota **under the Minnesota–Wisconsin tuition reciprocity agreement**.

  – Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

  The subtraction does not apply to tuition or fees paid to pre-schools or elementary or secondary schools (for example, grade schools and high schools).

  Tuition and mandatory student fees paid to a school that fits into one of the four categories listed above may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

  Tuition and fees paid to a school which does not fit into any of the four categories listed above may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

  Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin, and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

  Caution The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

  You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

Line 15 instructions – continued

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (EdVest or "tomorrow's scholar"). This limitation applies only if the owner of the account previously claimed a subtraction for contributions to the EdVest or "tomorrow's scholar" program.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount from:

- line 37 of Form 1040
- line 21 of Form 1040A
- line 4 of Form 1040EZ
- line 35 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your filing status is:

Single or Head of Household

- If your federal adjusted gross income is $50,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than $50,000 but less than $60,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is $60,000 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If your federal adjusted gross income is $80,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than $80,000 but less than $100,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is $100,000 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If your federal adjusted gross income is $40,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than $40,000 but less than $50,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is $50,000 or more, you may not subtract any amount for tuition and fee expenses.

Line 15 instructions – continued

Step 1 Complete the worksheet below as required for your filing status.

Tuition Expense Worksheet

Caution Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.

1. Amount paid for tuition and mandatory student fees in 2008. Do not fill in more than $5,114 per student . . . . . 1._____
2. Fill in your federal adjusted gross income . . . . . 2._____
3. Fill in $50,000 ($80,000 if married filing joint return or $40,000 if married filing separate return). . . . . 3._____
4. Subtract line 3 from line 2 . . . . . 4._____
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount . . . . . 5.___._____
6. Multiply line 1 by the decimal amount on line 5 . . . . . 6._____
7. Subtract line 6 from line 1. This is the amount of tuition and fee expense to use in the formula in Step 2. . . . . 7._____

Step 2 Use the following formula to prorate the tuition expense.

$$\text{Tuition and fee expense*} \times \frac{\text{Wages, salaries, tips, unearned income, and net earnings from a trade or business** taxable by Wisconsin}}{\text{Total wages, salaries, tips, unearned income, and net earnings from a trade or business**}} = \text{Tentative subtraction}$$

* This is the amount from line 7 of the Tuition Expense Worksheet in Step 1. If you were not required to use the worksheet, use the amount paid for tuition and mandatory student fees in 2008, but not more than $5,114 per student.

** If you are married filing a joint return, include the wages, salaries, tips, unearned income (for example, interest, dividends, etc.), and net earnings from a trade or business of both spouses. Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

Step 3 Your subtraction for tuition and fee expense is the smaller of the tentative subtraction computed in Step 2 or the amount of wages, salaries, tips, unearned income, and net earnings from a trade or business taxable by Wisconsin.

- **Contributions to a Wisconsin state-sponsored college savings program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar").

  The beneficiary of the account must be either you, your spouse (if married filing joint return), your child who is claimed as a dependent on your federal income tax return, or your grandchild, great-grandchild, niece, or nephew. The subtraction is equal to the

Line 15 instructions – continued

amount you contributed to the account during 2008, but not more than $3,000 per beneficiary. In the case of a married couple filing a joint return, the total subtraction per beneficiary by the married couple may not exceed $3,000 each year. The subtraction must be prorated as follows:

$$\text{Amount contributed (no more than \$3,000 per beneficiary)} \times \frac{\text{Wages, unearned income, and net earnings from a trade or business* taxable to Wisconsin}}{\text{Total wages, unearned income, and net earnings from a trade or business*}} = \text{Tentative subtraction}$$

* If you are married filing a joint return, include the wages, salaries, tips, unearned income (for example, interest, dividends, etc.) and net earnings from a trade or business of both spouses. Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

Your subtraction is equal to the lesser of the tentative subtraction computed above or your total wages, salaries, tips, unearned income, and net earnings from a trade or business taxable to Wisconsin. If you are married filing a joint return, use the total of both spouse's income from these sources.

- **Distributions from Wisconsin state-sponsored college savings and tuition programs** If you included earnings from a qualified college savings or tuition program in your federal adjusted gross income, you may subtract that amount if either of the following applies:

  1. The earnings were due to a qualified withdrawal from a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar" college savings account).
  2. The earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

- **Passive foreign investment company** Include on line 15 the amount of excess distribution from a passive foreign investment company which is allocable to Wisconsin and which has not been included in federal adjusted gross income (see federal Form 8621).

- **Sale of business assets or assets used in farming to a related person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

  – The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.

  – The asset was held by you for more than 12 months.

  – The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Line 15 instructions – continued

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

– The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.

– The corporation does not have more than two classes of shares.

– All shareholders or beneficiaries, other than any estate, are natural persons.

Farming "Farming" means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset, see below.)

Business Assets "Business assets" are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

"Business assets" include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

"Business assets" do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset "used in farming.")

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

– If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 40% of the gain on the sale of the asset to the related person.

– If the amount on line 15 or 16 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.

– If the amount on line 16 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD.

– If the amount on line 16 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD less the amount on line 7 of Schedule WD.

Line 15 instructions – continued

– If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.

– If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person

1. Amount from line 19 of Schedule WD. . . . . 1._____
2. Net short-term gain, if any, from line 7 of Schedule WD . . . . . 2._____
3. Subtract line 2 from line 1 . . . . . 3._____
4. Long-term gain on the sale of asset to related person . . . . . 4._____
5. Total long-term capital gain from line 14, column (g) of Schedule WD . . . . . 5._____
6. Divide line 4 by line 5. Fill in decimal amount . . . . . 6.___._____
7. Multiply line 3 by line 6. This is your subtraction for gain on the sale of assets to a related person . . . . . 7._____

- **Repayment of income previously taxed** If you had to repay during 2008, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 27 or 28 of your federal Schedule A.

  If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with your Form 1NPR.

  Caution Only amounts previously included in Wisconsin income may be claimed as a subtraction.

  If the amount repaid was over $3,000, you may be able to subtract the repayment as described above *or* take a tax credit. See the instructions for line 72.

- **Human organ donation** If you were a full-year resident of Wisconsin for 2008 and you, your spouse, or a person who is claimed as a dependent on your federal income tax return donated one or more of their human organs to another person for human organ transplantation, you may subtract certain unreimbursed expenses related to the organ donation. "Human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. The subtraction is equal to the amount of your unreimbursed expenses for travel, lodging, and lost wages, but not more than $10,000.

Line 15 instructions – continued

- **Recapture of development zones investment credit** If you will be including an amount on line 66 as recapture of development zones investment credit, you may claim a subtraction for the amount of the recapture.

- **ATV corridors** To the extent included in federal adjusted gross income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.

- **Film production company investment credit** Fill in the amount of your film production company investment credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Film production company investment credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

- **Film production services credit** Fill in the amount of your film production services credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Film production services credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

- **Manufacturing Investment Credit** Fill in the amount of your manufacturing investment credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Manufacturing investment credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

- **Ethanol and biodiesel fuel pump credit** Fill in the amount of your ethanol and biodiesel fuel pump credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Ethanol and biodiesel fuel pump credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

- **Addition for interest and rental expenses paid to related entities** Fill in as an addition the amount deducted or excluded from your federal income for interest and rental expenses paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see below).

- **Subtraction for interest and rental expenses paid to related entities** Were you required to make an addition modification for interest or rental expenses paid to a related entity (see above item)? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid,

Line 15 instructions – continued

accrued, or incurred to related entities are $100,000 or more. If enclosing Schedule RT, also fill in "16" in the Special Conditions box on page 1 of Form 1NPR.

- **Interest and rental payments reported as income by a related entity** Did you report to Wisconsin income from interest and rental payments made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct.

■ Line 17 Educator expenses

Don't fill in any amount on line 17. The Wisconsin definition of the Internal Revenue Code does not recognize the federal deduction for educator expenses.

■ Line 18 Certain business expenses of reservists, performing artists, and fee-basis government officials

Federal column Fill in the amount from line 24 of federal Form 1040.

Wisconsin column Fill in the amount from the federal column.

■ Line 19 Health savings account deduction

Don't fill in any amount on line 19. The Wisconsin definition of the Internal Revenue Code does not recognize the federal health savings account deduction.

■ Line 20 Moving expenses

Federal column Fill in the amount from line 26 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount on line 20. *Part-year and full-year residents* – fill in your expenses from line 26 of federal Form 1040 which were for moving into Wisconsin or within Wisconsin. Don't include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

■ Line 21 One-half of self-employment tax

Federal column Fill in the amount from line 27 of federal Form 1040.

Wisconsin column Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

Net earnings from a trade or business taxable to Wisconsin / Total net earnings from a trade or business	x	Self-employment tax deduction from line 27, Form 1040	=	Wisconsin self-employment tax deduction to line 21, Col. B Form 1NPR

Note If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 21 of Form 1NPR.

■ Line 22 Self-employed SEP, SIMPLE, and qualified plans

Federal column Fill in the amount from line 28 of federal Form 1040.

Wisconsin column Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the following formula, as appropriate, to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 22 of Form 1NPR.
- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22 of Form 1NPR.

Formula to figure allowable Keogh deduction:

Your net earnings from a trade or business* taxable to Wisconsin / Your total net earnings from a trade or business*	x	Keogh deduction included in line 28, Form 1040	=	Keogh deduction allowable for Wisconsin to line 22, Col. B Form 1NPR

* Use net earnings only from the business that has the Keogh plan.

Formula to figure allowable self-employed SEP or SIMPLE deduction:

Your wages and net earnings from a trade or business* taxable to Wisconsin / Your total wages and net earnings from a trade or business*	x	Self-employed SEP or SIMPLE deduction included in line 28, Form 1040	=	Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B Form 1NPR

* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

■ Line 23 Self-employed health insurance deduction

Federal column Fill in the amount from line 29 of federal Form 1040.

Wisconsin column If you are self-employed, see the modification for medical care insurance on page 9. Fill in your Wisconsin self-employed medical care insurance deduction on line 23.

■ Line 24 Penalty on early withdrawal of savings

Federal column Fill in the amount from line 30 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

■ Line 25 Alimony paid

Federal column Fill in the amount from line 31a of federal Form 1040.

Wisconsin column Fill in the amount of alimony paid from the federal column.

■ Line 26 IRA deduction

Federal column Fill in the amount from line 32 of federal Form 1040 or line 17 of Form 1040A.

Wisconsin column Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. (**Note** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.)
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse's allowable IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B.

Your wages and net earnings from a trade or business* taxable to Wisconsin / Your total wages and net earnings from a trade or business*	x	Your IRA deduction from line 32, Form 1040, or line 17, Form 1040A	=	IRA deduction allowable for Wisconsin to line 26, Col. B Form 1NPR

* Do not reduce your wages by losses from self-employment. Do not include your spouse's wages or earnings from a trade or business.

■ Line 27 Student loan interest deduction

Federal column Fill in the amount from line 33 of federal Form 1040 or line 18 of Form 1040A.

Wisconsin column Fill in the amount of student loan interest deduction from the federal column.

■ Line 28 Tuition and fees deduction

Don't fill in any amount on line 28. The Wisconsin definition of the Internal Revenue Code does not recognize the federal tuition and fees deduction.

■ Line 29 Domestic production activities deduction

Federal column Fill in the amount from line 35 of federal Form 1040.

Wisconsin column Fill in the amount of the domestic production activities deduction allowable for Wisconsin. The amount to fill in is determined as follows:

- If the domestic production activities deduction is based on trade or business income that is not taxable to Wisconsin, fill in a zero in Col. B.

Line 29 instructions – continued

- If the domestic production activities deduction is based only on trade or business income that is taxable to Wisconsin, fill in the amount from the federal column in Col. B.
- If the domestic production activities deduction is based on trade or business income that is partially taxable to Wisconsin, use the following worksheet to determine the allowable deduction.

Worksheet – Domestic Production Activities

1. Domestic production activities deduction from line 35 of Form 1040 . . . . . 1._____
2. Net earnings from a trade or business taxable by Wisconsin* . . . 2._____
3. Total earnings from a trade or business* . . . . . 3._____
4. Divide line 2 by line 3. Fill in decimal amount . . . . . 4._____
5. Multiply line 1 by line 4. Fill in here and on line 29, Col. B, of Form 1NPR . . . 5._____

* Use only earnings from the trade or business to which the domestic production activities deduction applies.

■ Line 30 Other adjustments

Federal column Fill in the amount of the other adjustments (items listed below) which are included in the total on line 36 of Form 1040.

Note Federal Form 1040 does not provide separate lines for the following adjustments: Archer MSA deduction, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501(c)(18) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs involving certain unlawful discrimination claims, and expenses related to income from the rental of personal property. Instead, these items are included in the total on line 36 of Form 1040.

Wisconsin column Fill in the total of the other adjustments that are included in the total on line 36 of Form 1040 with the following exception: For any period in which you were not a resident of Wisconsin, do not include reforestation expenses related to property located outside Wisconsin, attorney fees and court costs involving an unlawful discrimination claim if the judgment or settlement resulting from the claim is not taxable by Wisconsin, or contributions to sections 403(b) and 501(c)(18) plans unless you had wages or trade or business income taxable by Wisconsin. If you had wages or trade or business income taxable by Wisconsin, your contributions to these plans must be prorated on the basis of your wages and net earnings from a trade or business taxable by Wisconsin to total wages and net earnings from a trade or business.

■ **Line 32** Subtract line 31, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 32, Wisconsin column. If line 31, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

■ **Line 33** Subtract line 31, federal column, from line 16, federal column. Fill in the result on line 33, federal column. If line 31, federal column, is more than line 16, federal column, fill in 0.

■ **Line 34 Ratio of your Wisconsin income to federal income**

Divide the amount on line 32, Wisconsin column, by the amount on line 33, federal column. Fill in the result on line 34. Carry your decimal to four places, rounding off the fourth position. Don't fill in more than 1.0000 or less than zero. If the amount on line 32 or line 33 is zero or a negative amount, fill in 1.0000 on line 34.

Example If $14,000 is reported on line 32, Wisconsin column, and is divided by $26,000 on line 33, federal column, the result is .5384615, or rounded is .5385.

■ **Line 35** Fill in the ***larger*** of Wisconsin income from line 32, column B or federal income from line 33, column A. (**Note** Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.)

■ **Line 36a** If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 36a. Complete line 36b and see the "Exception" for line 36c.

■ **Line 36b Aliens**

If for federal tax purposes you are a dual-status or nonresident alien for 2008, check line 36b and fill in 0 on line 36c. You can't claim a standard deduction.

Exception If, at the end of 2008, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the Exception on page 7), do not check line 36b. Complete line 36c.

■ **Line 36c Standard deduction**

Go to the 2008 Standard Deduction Table on page 37. Find your income-level bracket using your federal income on line 33. Read across to the column showing your filing status to find your standard deduction. Fill in your standard deduction on line 36c. See Exceptions below.

Exceptions

- **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** If you file a short period return or claim an exclusion of income from sources within U.S. possessions, you can't claim a standard deduction. Fill in 0 on line 36c.
- **Dependents** If you (or your spouse if married filing a joint return) can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet at the top of the next column to figure your standard deduction.

Note If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 34 of Form 1NPR is larger than your Wisconsin income on line 32, column B, of Form 1NPR, fill in 0 on lines 37, 40, and 54 of Form 1NPR. You do not have to complete lines 38, 39, and 41-53.

Line 36c instructions – continued

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 37 . . . . . 1. _____
2. Fill in the amount of your earned income* . . . . 2. _____
3. Addition amount 3. $300.00
4. Add lines 2 and 3. If less than $900, fill in $900. . . . . 4. _____
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 36c of Form 1NPR . . . . . 5. _____

* Earned income includes wages, salaries, tips, scholarships which are reported on a W-2, and other pay (line 1, federal column) and net earnings from self-employment (lines 6 and 12, federal column).

■ **Line 38 Exemptions**

Complete lines 38a and 38b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated ($700 or $250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 38a and 38b on line 38c.

Line 38a

If you filed:

– Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.

– Federal Form 1040EZ, your number of exemptions is:

0 – If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on line 5 of your federal return.

1 – If you are single and did not check the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on line 5 of your federal return.

2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

– Federal Form 1040NR-EZ, your number of exemptions is 1.

– Federal Form 1040NR, your number of exemptions is found in box 7d of your federal return.

Line 38b

If you or your spouse were 65 or older, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the $250 exemption on line 38b for you and/or your spouse only if you and/or your spouse are allowed the $700 exemption on line 38a.

■ **Line 40 Tax**

Use the amount on line 39 to find your tax in the Tax Table that starts on page 40. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 39 is $100,000 or more, use the Tax Computation Worksheet on page 46 to compute your tax. Fill in your tax on line 40.

■ Line 41 Wisconsin itemized deduction credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see following exceptions).

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with Form 1NPR.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin.
- Interest – paid on a second home located outside Wisconsin.
  – paid on a residence which is a boat.
  – paid to purchase or hold U.S. government securities.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Note The line references on Schedule 1 are to Schedule A of federal Form 1040. If you are filing federal Form 1040NR, fill in only the amount from line 7 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1.

■ Line 42 School property tax credit

Nonresidents – don't fill in any amount on these lines. Nonresidents aren't eligible for the school property tax credit.

Note If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Part-year and full-year residents – read the following instructions if you paid rent during 2008 for living quarters used as your principal home or property taxes during 2008 on your home.

Note You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

Special cases

If you paid both property taxes and rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 42a and 42b can't be more than $300 ($150 if married filing a separate return or if married filing as head of household).

Line 42 instructions – continued

Married persons filing a joint return Figure your credit by using the rent and property taxes paid by both spouses.

Married persons filing separate returns or married persons filing as head of household Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is $150.

Persons who jointly own a home or share rented living quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 42a and 42b.

■ Line 42a How do I figure the renter's school property tax credit

Step 1 Rent paid in 2008 Fill in on the appropriate line(s) the total rent that you paid in 2008 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don't have to be located in Wisconsin. Don't include any rent that you may claim as a business expense. Don't include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2008 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 2008. For example, if you and two other persons rented an apartment and paid a total rent of $3,000 in 2008, and you each paid $1,000 of the rent, each could claim a credit based on $1,000 of rent.

Step 2 Use the Renter's School Property Tax Credit Table on page 25 to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 42a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the following worksheet.

Renter's Worksheet

(Complete only if Exception described above applies)

1. Credit for rent with heat included (from Col. 1 of Table on page 25) . . . . . 1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 25) . . . . . 2. _____
3. Add lines 1 and 2. Fill in on line 42a of Form 1NPR* . . . . . 3. _____

* Do not fill in more than $300 ($150 if married filing a separate return or married filing as head of household).

Renter's School Property Tax Credit Table*

If Rent Paid is: At Least	But Less Than	Your Line 42a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 42a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 42a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 42a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent
$ 1	$ 100	$ 1	$ 2	$ 3,500	$ 3,600	$ 85	$ 107	$ 7,000	$ 7,100	$ 169	$ 212	$ 10,500	$ 10,600	$ 253	$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 24.

■ Line 42b How do I figure the homeowner's school property tax credit

Step 1 Property taxes paid on home in 2008 Fill in the amount of property taxes you *paid* in 2008 on your home. Your home doesn't have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2008.

Property taxes are further limited as follows:

a. If you bought or sold your home during 2008, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

b. If you owned a mobile home during 2008, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 42a.)

c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of $1,500 were paid, each of you can claim a credit based on $750 of taxes.

Step 2 Use the Homeowner's School Property Tax Credit Table on page 26 to figure your credit. Fill in the amount of your credit on line 42b.

Caution If you are also claiming the renter's credit on line 42a, the total of your renter's and homeowner's credits can't be more than $300 ($150 if married filing a separate return or married filing as head of household).

Line 42b instructions – continued

Homeowner's School Property Tax Credit Table*

If Property Taxes are: At Least	But Less Than	Line 42b Credit is	If Property Taxes are: At Least	But Less Than	Line 42b Credit is	If Property Taxes are: At Least	But Less Than	Line 42b Credit is
$ 1	$ 25	$ 2	$ 875	$ 900	$ 107	$ 1,750	$ 1,775	$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500	or more	300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 24.

■ Line 48 Armed forces member credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the armed forces member credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the armed forces member credit.

Full-year residents – read the instructions that follow.

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2008, and
- The military pay was for services performed **while stationed outside the United States**.

Line 48 instructions – continued

Note You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Modifications for line 1 on page 10 of the instructions for information on the exclusion.

The credit is equal to the amount of military pay you received for services performed while stationed outside the United States, but not more than $300.

■ Line 49 Health insurance risk-sharing plan assessments credit

The health insurance risk-sharing plan assessments credit may be claimed by a partner of a partnership, member of a limited liability company, or shareholder of a tax-option corporation who is a partner, member, or shareholder of an entity that is an insurer. Fill in the amount of your credit from Schedule 3K-1 or 5K-1 on line 49. Enclose a copy of the Schedule 3K-1 or 5K-1 with Form 1NPR.

■ Line 50 Historic rehabilitation credits

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 50. Enclose Schedule HR and the required certification with Form 1NPR.

Exception If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Fill in the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 on line 50. Enclose a copy of the schedules with Form 1NPR.

■ Line 51 Working families tax credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year residents are eligible for the working families tax credit.

Note If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

Full-year residents – If you are married filing a joint return, read the instructions which follow.

Note You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

- If the amount on line 32 of Form 1NPR is $18,000 or less, your credit is equal to the amount on line 47 of Form 1NPR. Fill in the amount of your credit on line 51 of Form 1NPR.
- If the amount on line 32 of Form 1NPR is more than $18,000 but less than $19,000, use the worksheet on page 27 to compute your credit.
- If the amount on line 32 of Form 1NPR is $19,000 or more, leave line 51 blank. You do not qualify for the working families tax credit.

Line 51 instructions – continued

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2008
- Line 32 of Form 1NPR is $18,000 or less
- Line 32 of Form 1NPR is $19,000 or more
- You may be claimed as a dependent on another person's return.

1. Amount from line 47 of Form 1NPR . . . . . 1. _____
2. Amount from lines 48 - 50 of Form 1NPR . . . . 2. _____
3. Subtract line 2 from line 1 . . . . . 3. _____
4. Fill in $19,000 . . . . . 4. _____
5. Fill in amount from line 32 of Form 1NPR. . . . . 5. _____
6. Subtract line 5 from line 4 . . . . . 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount . . . . . 7. ___._____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 51 of Form 1NPR . . . . . 8. _____

■ Line 52 Film production company investment credit

An individual who has received certification from the Department of Commerce for expenses related to establishing a film production company in Wisconsin may be eligible for the credit. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim the film production company investment credit, complete Wisconsin Schedule FP. Fill in the amount from line 16 of Schedule FP on line 52. Enclose Schedule FP and the required certification with Form 1NPR.

Exception If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule FP. Fill in the film production company investment credit from your Schedule 2K-1, 3K-1, or 5K-1 on line 52. Enclose a copy of the schedule(s) with Form 1NPR.

■ Line 55 Alternative minimum tax

You may be liable for the Wisconsin alternative minimum tax if your return includes any of the following items.

1. Accelerated depreciation.
2. Amortization of certified pollution control facilities or depletion.
3. Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling costs, circulation, research, or mining costs.
5. Income or (loss) from tax-shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
8. Investment interest expense.

Line 55 instructions – continued

9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or cooperative.

To see if you owe this tax, get Schedule MT and its instructions. See page 6 for information on how to get Schedule MT.

■ Line 57 Married couple credit

You may claim the married couple credit if:

- you are married filing a joint return,
- both you and your spouse have qualified earned income taxable by Wisconsin, and
- you do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income, or Form 4563 to claim an exclusion of income from sources in United States possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form 1NPR. Figure qualified earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

"Earned income" includes *taxable* wages, salaries, tips, other employee compensation, scholarships and fellowships (only amounts reported on a W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn't include deferred compensation (even though it may be reported on a W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don't consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse's earned income.

■ Line 58 Other credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce approval or certification with Form 1NPR.** Fill in the amount from line 11 of Schedule CR on line 58. See page 6 for information on obtaining Schedule CR.

New • **Schedule FP – Film production services credit** Special credits are available for a film production company, as approved by the Department of Commerce. See Schedule FP.

•. **Schedule MS – Manufacturer's sales tax credit** If you had unused manufacturer's sales tax credit from 1998 through 2005, complete Schedule MS to determine the amount of carryover credit you may claim for 2008.

New • **Schedule MI – Manufacturing investment credit** Persons certified by the Department of Commerce who had more than $25,000 of unused manufacturer's sales tax credit carry over on January 1, 2006, may be able to claim the manufacturing investment credit. See Schedule MI.

- **Schedule DI – Dairy and livestock farm investment credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. See Schedule DI.

Line 58 instructions – continued

New

- **Schedule EB – Ethanol and biodiesel fuel pump credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel. See Schedule EB.
- **Schedule DC – Development zones credits** Special tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Schedule TC – Technology zone credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- **Schedule VC (Part I) – Angel investment credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the Department of Commerce. See Schedule VC.
- **Schedule VC (Part II) – Early stage seed investment credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the Department of Commerce that the fund manager invests in a certified business. See Schedule VC.
- **Schedule IE – Internet equipment credit** A credit is available based on the purchase of Internet equipment used in the broadband market. The amount of credit must be certified by the Department of Commerce (DOC). See Schedule IE.

■ Line 59 Credit for net income tax paid to another state

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 59. Be sure to enter in the space on line 59 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number "99" in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state's return.

Caution Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, Michigan, or Minnesota** on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state's return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

■ Line 62 Recycling surcharge

The recycling surcharge applies to individuals who have trade or business activities in Wisconsin (including activities as a statutory employee) *and* have $4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 62 of Form 1NPR. Enclose a copy of Schedule RS with Form 1NPR.

■ Line 63 Sales and use tax due on out-of-state purchases

Did you make any taxable purchases from out-of-state firms during 2008 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 63 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, artwork, jewelry, coins purchased for more than face value, etc.

Example You purchased $300 of clothing through a catalog or over the Internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for $15 Wisconsin tax ($300 x 5% = $15) on this purchase.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 63 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . . $ _____
2. Sales and use tax rate (see rate chart below) . . . . . x _____ %
3. Amount of sales and use tax due for 2008 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 63 of Form 1NPR . . . . . $ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2008.

a. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington

b. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha

c. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5%:

Calumet	Kewaunee	Outagamie
Clark	Manitowoc	Sheboygan
Fond du Lac	Menominee	Winnebago

■ Line 64 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 64a through 64g. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 64a through 64g and fill in the total on line 64h.

Line 64 instructions – continued

Line 64a Endangered resources donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 64a.

Line 64b Packers football stadium donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 64b.

Line 64c Breast cancer research donation Your breast cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for breast cancer research projects. Fill in the amount you want to donate on line 64c.

Line 64d Veterans trust fund donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 64d.

Line 64e Multiple sclerosis donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 64e.

Line 64f Firefighters memorial donation You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 64f.

Line 64g Prostate cancer research donation Your prostate cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for prostate cancer research projects. Fill in the amount you want to donate on line 64g.

■ Line 65 Penalties on IRAs, other retirement plans, MSAs, etc.

Nonresidents – don't fill in this line. *Part-year and full-year residents* – fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on IRAs, other qualified retirement plans, etc., (from line 59 of federal Form 1040). Do not include any amount from line 8 or 49 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, and 53 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 61 of federal Form 1040).
- Tax on Archer MSA distributions (line 11b of federal Form 8853).

Line 65 instructions – continued

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 65. Multiply the amount filled in by .33 (33%) and fill in the result on line 65. If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 or 5330 with your Form 1NPR.

Note You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the modifications for line 10 for "other retirement benefits" for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

■ Line 66 Credit repayments and other penalties

If you are required to repay a Wisconsin credit or are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person, fill in the amount of the repayment or penalty on line 66.

- **Recapture of development zones investment credit** You may be required to recapture development zones investment credit if you disposed of or stopped using in a development zone any property for which you claimed the investment credit in a prior year. See Part IV of Schedule DC for further information. Fill in the amount from line 34 of Schedule DC on line 66.
- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- **Angel investment credit** If an investment for which you claimed the angel investment credit in a prior year was held for less than one year, you must repay the amount of the credit that you received related to the investment.
- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

■ Line 68 Wisconsin income tax withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC or from Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 68. Paper clip readable copies of your withholding statements to page 1 of Form 1NPR.

Note Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R.

Line 68 instructions – continued

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read.
2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

■ Line 69 2008 Wisconsin estimated tax paid and amount applied from 2007 return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2008. Include any overpayment from your 2007 return that you were allowed as credit to your 2008 Wisconsin estimated tax.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2007 returns that you and your spouse were allowed as credit to 2008 Wisconsin estimated tax.

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 2008.

Name change Did you change your name because of marriage or divorce? If so, and you made estimated tax payments using your former name, paper clip a statement to the front of Form 1NPR. On the statement, explain all the payments you and your spouse made for 2008 and the name(s) and social security number(s) under which you made them.

CAUTION If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 69. Withholding from a pass-through entity should be included on line 68.

■ Line 70 Earned income credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

Line 70 instructions – continued

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 70.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a "qualifying child").

CAUTION For federal purposes only your first two qualifying children are counted. For Wisconsin purposes all of your qualifying children are counted.

Step 2 Fill in the **federal earned income credit** from line 40a of federal Form 1040A or line 64a of Form 1040.

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	14%
3 or more	43%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 70. This is your Wisconsin earned income credit.

Enclosures with your return You must enclose a copy of your completed federal Schedule EIC with Form 1NPR. The federal Schedule EIC requests information on two qualifying children. If you have a third qualifying child, also enclose a sheet giving the same information as requested on the Schedule EIC for your third child. Failure to provide this information may delay your refund.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 70. Write "EIC" in the space to the right of line 70. Complete your return through line 76 of Form 1NPR. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1NPR.

■ Line 71 Farmland preservation credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 18 of your Schedule FC on line 71. If you are claiming farmland preservation credit, enclose your completed Schedule FC with your Form 1NPR.

■ Line 72 Repayment credit

If you repaid during 2008, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over $3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

(1) Refigure your tax from the earlier year without including in income the amount you repaid in 2008.

(2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 72 of Form 1NPR. Enclose a statement showing how you computed your credit.

■ Line 73 Homestead credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 73. Enclose your completed Schedule H with Form 1NPR.

■ Line 74 Farmland tax relief credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland tax relief credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the farmland tax relief credit.

Full-year residents – read the instructions which follow.

You may qualify for the farmland tax relief credit if you meet the following conditions:

1. You are a full-year resident of Wisconsin.
2. You or a member of your household must have been the owner of at least 35 acres of Wisconsin farmland during the 2008 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
3. Your 2007 property taxes for the farmland on which the credit is based must have been paid.
4. The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least $6,000 of gross farm profits during 2008 or at least a total of $18,000 in gross farm profits for 2006, 2007, and 2008 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2008, you do not have to meet this gross farm profits requirement.

Line 74 instructions – continued

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the taxable year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If you rent out your farmland, the renter's gross farm profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refunds, or a previous year's farmland preservation or farmland tax relief credit.

Only one member of a household may claim the credit. If two or more members of a household each qualify (for example, where a husband and wife have entered into a farm partnership agreement), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.

A claimant may be (1) an individual, (2) each member of a partnership (except publicly traded partnerships) having a joint or common interest in land, (3) a shareholder in a tax-option (S) corporation, (4) the vendee under a land contract, or (5) a guardian on behalf of a ward. When farmland is subject to a life estate, the person who has an ownership interest and is operating the farm and paying the property taxes is the owner who may claim the credit.

Fill in the property taxes on your Wisconsin farmland (exclusive of improvements) in the space provided on line 74, but do not fill in more than $7,894. The credit is based on property taxes levied on your farmland during the 2008 calendar year. This is your 2008 property tax bill (payable in 2009). You can use up to $7,894 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (for example, farm buildings or a residence), special assessments, special charges, or interest.

Note Your property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land.

If you have more than one property tax bill, apply the formula to each bill separately.

$$\frac{\text{Assessed value of land}}{\text{Total assessed value of land and improvements}} \times \text{Property taxes levied in 2008 before lottery and gaming credit} = \text{Portion of property taxes to be used for the credit}$$

If the farmland is co-owned with someone other than a member of your household, use only those taxes on the farmland which reflect your ownership percentage.

If you sold the farmland on which this claim is based during the taxable year, fill in only that portion of the property taxes on the farmland which is allocated to you in the closing agreement pertaining to the sale of the property (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, you may not use any of these taxes in your computation.

Line 74 instructions – continued

If you purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement (use the formula on page 31 if improvements are included). If the amount is not set forth in a closing agreement, fill in the total taxes on the farmland.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the amount of property taxes on the farmland (but not more than $7,894) as reflects the ownership percentage of you and your household. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 2008.

Fill in the amount of your credit on line 74 of Form 1NPR. The credit is equal to 19% of the property taxes on your farmland up to a maximum credit of $1,500. (**Caution** If you are claiming farmland preservation credit on line 71, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.)

Enclose a copy of your 2008 property tax bill(s) with Form 1NPR. (**Note** If you are also claiming farmland preservation credit or homestead credit on Form 1NPR and have enclosed a copy of your 2008 property tax bill(s) with your Schedule FC or Schedule H, you do not have to enclose an additional copy.) If the farmland on which the credit is based was purchased or sold during the year, only the buyer must enclose a copy of the 2008 property tax bill(s); however, both the buyer and seller must enclose a copy of the closing agreement relating to the sale. If any of the 2008 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2007 property taxes were paid in full.

■ Line 75 Eligible veterans and surviving spouses property tax credit

Nonresidents – don't fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. *Part-year and full-year residents* — read the instructions below.

Who may claim the credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, farmland tax relief credit, or farmland preservation credit.)

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of one of the following, as verified by the Wisconsin Department of Veterans Affairs:

- An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into active service, and who, while a resident of Wisconsin, died while on active duty.

Line 75 instructions – continued

- An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of Wisconsin at the time of entry into active service; who was at least 65 years of age at the time of his or her death or would have been 65 years of age at the close of the year in which the death occurred; who was a resident of Wisconsin at the time of his or her death; and who had a service-connected disability rating of 100% under 38 USC 1114 or 1134.
- An individual who had served in the National Guard or a reserve component of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into that service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

"Eligible veteran" means an individual who is at least 65 years of age and who is verified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134.

Computing the credit The credit is equal to the property taxes paid during the year on the claimant's principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense.

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants-in-common, use only that part of property taxes paid that reflects the ownership percentage of the claimant.

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling.
- *Married filing a separate return* If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling.

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, "property taxes" includes monthly mobile home municipal permit fees you paid to the municipality.

Line 75 instructions – continued

"Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

The credit must be claimed within 4 years of the unextended due date of the return.

Verification of eligibility for the credit If you did not claim the credit for 2005, 2006, or 2007, before claiming the credit for 2008, you must request verification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at www.dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. If you qualify, the Wisconsin Department of Veterans Affairs will send you a verification of your eligibility.

Note You do not have to obtain verification from the WDVA for 2008 if you previously received verification for 2005, 2006, or 2007. If you still qualify for the credit, you may claim the credit but do not have to enclose a verification with your return.

Enclosures Enclose a copy of your property tax bill, proof of payment, and the verification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

New ■ **Line 76 Refundable credits from Schedule CR**

If you are claiming any of the refundable credits listed below, you must complete Schedule CR. **Enclose Schedule CR along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce approval or certification with Form 1NPR.** Fill in the amount from line 15 of Schedule CR on line 76. See page 6 for information on obtaining Schedule CR.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The Department of Commerce must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy manufacturing facility investment credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule FP – Film production services credit** A portion of the film production services credit is available as a refundable credit. The application for the credit must be approved by the Department of Commerce. See Schedule FP.

New ■ **Line 77 Amended return – amount previously paid**

Complete this line only if this is an amended 2008 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2008 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ **Line 79 Amended return – amount previously refunded**

Complete this line only if this is an amended 2008 Form 1NPR. Fill in the refund from your original 2008 return (not including the amount applied to your 2009 estimated tax). This is generally the amount from line 82 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2008 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 77 instead of line 79.

■ **Line 81 Amount you overpaid**

Is line 80 more than line 67? If so, subtract line 67 from line 80 and fill in the difference on line 81. This is the amount you overpaid.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called "underpayment interest." You may owe underpayment interest even if you are due a refund. Read the line 85 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 81, reduce the amount on line 81 by the amount of underpayment interest on line 85.

■ **Line 82 Refund**

Fill in on line 82 the amount from line 81 that you want refunded to you.

Note If you are divorced, see item 6 on page 35. You may be required to enclose a copy of your judgment of divorce with your return.

■ **Line 83 Amount applied to 2009 estimated tax**

Fill in on line 83 the amount, if any, of the overpayment on line 81 you want applied to your 2009 estimated tax.

If you are married filing a joint return, we will apply the amount on line 83 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 83 to your separate estimated tax.

Note If this is an amended return, the amount to fill in on line 83 will generally be the amount to be applied to your 2009 estimated tax from line 83 of your original Form 1NPR. However, if you file your amended return during 2009, you may increase or reduce this amount.

Line 84 instructions – continued

■ Line 84 Amount you owe

Is line 67 more than line 80? If so, subtract line 80 from line 67 and fill in the difference on line 84. This is the amount you owe with your return.

Note If the amount you owe with your return is $200 or more or you made late estimated tax payments, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 85 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 85 in the amount you fill in on line 84.

You can pay by check, money order, or credit card. **Do not** include any 2009 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer's name on the memo line of the check.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of $1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return,** enter on page 1 of Form 1NPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
www.officialpayments.com

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. Due to additional fees and interest charges related to installment agreements, it is the department's policy to not enter into formal payment arrangements until after a bill is issued by the department and the due date on that assessment has passed. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a $20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of $35 or 6 1/2 percent of the unpaid amount. For more information concerning payments and to obtain the *Installment Agreement Request Form* (Form A-771), consult the Department of Revenue website at www.revenue.wi.gov.

Note Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

■ Line 85 Underpayment interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see "Who must pay estimated tax?" on page 36.

Underpayment interest applies if:

- Line 84 is at least $200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 61 plus the amount on line 62, minus the amounts on lines 70 through 76.

Exceptions You will not owe underpayment interest if your 2007 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies:

1. You had no tax liability for 2007 and you were a Wisconsin resident for all of 2007, **or**
2. The amounts on lines 68 and 69 on your 2008 return are at least as much as the tax shown on your 2007 return. Your estimated tax payments for 2008 must have been made on time and for the required amount.

The tax shown on your 2007 return is the amount on line 58 plus the amount on line 59 of 2007 Form 1NPR minus the amounts on lines 67 through 74.

Fill in the exception code in the box to the left of line 85 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U for further information on the exception codes.

Figuring the underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 85. Add the amount of the underpayment interest to any tax due and fill in the total on line 84. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 81. Enclose Schedule U with your Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer, family member, friend, or any other person you choose to discuss your 2008 tax return with the Department of Revenue, check "Yes" in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check "Yes", you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee's authorization, you must submit Form A-222 (*Power of Attorney)*.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2009 tax return. This is April 15, 2010, for most people.

■ **Sign and date your return** Sign and date your return in the space provided on page 4. Form 1NPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

■ **Assembling your return** Begin by putting the four pages of Form 1NPR in numerical order. Then, attach, using a **paper clip**, the following in the order listed.

Exception If you are including Schedule H, please staple all attachments to Form 1NPR.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR. No attachment is required if you are paying by credit card.
2. **W-2s and other withholding statements** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form 1NPR.
3. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC (farmland preservation credit), Schedule CR, or Schedule RT.
4. **Federal return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.
5. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. **Divorce decree** –
   - *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1NPR. Fill in "04" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
   - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the apportionment of the tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.
7. **Injured spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Wisconsin return. Fill in "05" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Where to file** Mail your return to the Wisconsin Department of Revenue:

(if tax is due)	*(if refund or no tax due)*	*(if Schedule H attached)*
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 34 Madison WI 53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Also, include your complete return address.

■ **Private delivery services** You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

■ **Penalties for not filing returns or filing incorrect returns** If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to $10,000 and imprisonment.

Were you audited by the Internal Revenue Service?

Did the Internal Revenue Service adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report by either:

(1) Including it with an amended Form 1NPR that reflects the federal adjustments, or

(2) Mailing the copy to:

Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

Are you amending your federal return or other state return?

If you filed an amended return with the Internal Revenue Service or another state, you generally must also file an amended Wisconsin return within 90 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

How is an amended return filed?

If you filed your original return on Form 1NPR and then find that you made an error, fill in another Form 1NPR. Check the box above the social security number to indicate this is an amended return. Fill in lines 1 through 76 using the corrected amounts of your income, deductions, and credits.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your return (April 15, 2009). Figure the interest charge on the additional tax you owe. In the area below line 84, write in the amount of interest. Label it "interest charge."

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

Enclose with your amended Form 1NPR an explanation of the changes you made and the reasons for those changes. If you owe an additional amount, enclose your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to:

Wisconsin Department of Revenue
PO Box 8991
Madison WI 53708-8991

Note **Who must pay estimated tax?**

If your 2009 Wisconsin income tax return will show a tax balance due to the department of $200 or more, you must either:

- Make estimated tax payments for 2009 in installments beginning April 15, 2009, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2009 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you don't make required estimated tax payments, you may be charged interest. For more information, contact our Customer Service Bureau at (608) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2009 and don't receive the form in the mail, go to our website at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

CAUTION If filing an estimated tax payment for 2009, be sure to use a 2009 Form 1-ES.

Do you need a copy of your Wisconsin return from a prior year?

The Department of Revenue will provide copies of your returns for prior years for a fee. Persons requesting copies should complete Form P-521, *Request for Copies of Previously Filed Tax Returns or Forms W-2.* Include all required information and fee with Form P-521. Form P-521 is available from the department's website at www.revenue.wi.gov.

2008 Standard Deduction Table For Form 1NPR Filers

Caution Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 36b.

If your federal income (line 33 of Form 1NPR) is–		And you are –				If your federal income (line 33 of Form 1NPR) is–		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is–						Your standard deduction is–			
0	**8,610**	8,960	16,140	7,660	11,570	**32,000**	**32,500**	6,640	13,347	2,984	7,218
8,610	**9,000**	8,960	16,140	7,621	11,570	**32,500**	**33,000**	6,580	13,248	2,886	7,105
9,000	**9,500**	8,960	16,140	7,533	11,570	**33,000**	**33,500**	6,520	13,150	2,787	6,993
9,500	**10,000**	8,960	16,140	7,435	11,570	**33,500**	**34,000**	6,460	13,051	2,688	6,880
10,000	**10,500**	8,960	16,140	7,336	11,570	**34,000**	**34,500**	6,400	12,952	2,589	6,768
10,500	**11,000**	8,960	16,140	7,237	11,570	**34,500**	**35,000**	6,340	12,853	2,490	6,655
11,000	**11,500**	8,960	16,140	7,138	11,570	**35,000**	**35,500**	6,280	12,754	2,391	6,542
11,500	**12,000**	8,960	16,140	7,039	11,570	**35,500**	**36,000**	6,220	12,655	2,292	6,430
12,000	**12,500**	8,960	16,140	6,940	11,570	**36,000**	**36,500**	6,160	12,556	2,193	6,317
12,500	**13,000**	8,960	16,140	6,841	11,570	**36,500**	**37,000**	6,100	12,457	2,094	6,205
13,000	**13,500**	8,920	16,140	6,742	11,496	**37,000**	**37,500**	6,040	12,358	1,996	6,092
13,500	**14,000**	8,860	16,140	6,643	11,383	**37,500**	**38,000**	5,980	12,260	1,897	5,980
14,000	**14,500**	8,800	16,140	6,545	11,271	**38,000**	**38,500**	5,920	12,161	1,798	5,920
14,500	**15,000**	8,740	16,140	6,446	11,158	**38,500**	**39,000**	5,860	12,062	1,699	5,860
15,000	**15,500**	8,680	16,140	6,347	11,045	**39,000**	**39,500**	5,800	11,963	1,600	5,800
15,500	**16,000**	8,620	16,140	6,248	10,933	**39,500**	**40,000**	5,740	11,864	1,501	5,740
16,000	**16,500**	8,560	16,140	6,149	10,820	**40,000**	**40,500**	5,680	11,765	1,402	5,680
16,500	**17,000**	8,500	16,140	6,050	10,708	**40,500**	**41,000**	5,620	11,666	1,303	5,620
17,000	**17,500**	8,440	16,140	5,951	10,595	**41,000**	**41,500**	5,560	11,567	1,204	5,560
17,500	**18,000**	8,380	16,140	5,852	10,483	**41,500**	**42,000**	5,500	11,468	1,106	5,500
18,000	**18,500**	8,320	16,116	5,753	10,370	**42,000**	**42,500**	5,440	11,370	1,007	5,440
18,500	**19,000**	8,260	16,017	5,655	10,257	**42,500**	**43,000**	5,380	11,271	908	5,380
19,000	**19,500**	8,200	15,918	5,556	10,145	**43,000**	**43,500**	5,320	11,172	809	5,320
19,500	**20,000**	8,140	15,820	5,457	10,032	**43,500**	**44,000**	5,260	11,073	710	5,260
20,000	**20,500**	8,080	15,721	5,358	9,920	**44,000**	**44,500**	5,200	10,974	611	5,200
20,500	**21,000**	8,020	15,622	5,259	9,807	**44,500**	**45,000**	5,140	10,875	512	5,140
21,000	**21,500**	7,960	15,523	5,160	9,695	**45,000**	**45,500**	5,080	10,776	413	5,080
21,500	**22,000**	7,900	15,424	5,061	9,582	**45,500**	**46,000**	5,020	10,677	314	5,020
22,000	**22,500**	7,840	15,325	4,962	9,469	**46,000**	**46,500**	4,960	10,578	216	4,960
22,500	**23,000**	7,780	15,226	4,863	9,357	**46,500**	**47,000**	4,900	10,480	117	4,900
23,000	**23,500**	7,720	15,127	4,765	9,244	**47,000**	**47,500**	4,840	10,381	18	4,840
23,500	**24,000**	7,660	15,028	4,666	9,132	**47,500**	**48,000**	4,780	10,282	0	4,780
24,000	**24,500**	7,600	14,930	4,567	9,019	**48,000**	**48,500**	4,720	10,183	0	4,720
24,500	**25,000**	7,540	14,831	4,468	8,906	**48,500**	**49,000**	4,660	10,084	0	4,660
25,000	**25,500**	7,480	14,732	4,369	8,794	**49,000**	**49,500**	4,600	9,985	0	4,600
25,500	**26,000**	7,420	14,633	4,270	8,681	**49,500**	**50,000**	4,540	9,886	0	4,540
26,000	**26,500**	7,360	14,534	4,171	8,569	**50,000**	**50,500**	4,480	9,787	0	4,480
26,500	**27,000**	7,300	14,435	4,072	8,456	**50,500**	**51,000**	4,420	9,688	0	4,420
27,000	**27,500**	7,240	14,336	3,973	8,344	**51,000**	**51,500**	4,360	9,590	0	4,360
27,500	**28,000**	7,180	14,237	3,874	8,231	**51,500**	**52,000**	4,300	9,491	0	4,300
28,000	**28,500**	7,120	14,138	3,776	8,118	**52,000**	**52,500**	4,240	9,392	0	4,240
28,500	**29,000**	7,060	14,040	3,677	8,006	**52,500**	**53,000**	4,180	9,293	0	4,180
29,000	**29,500**	7,000	13,941	3,578	7,893	**53,000**	**53,500**	4,120	9,194	0	4,120
29,500	**30,000**	6,940	13,842	3,479	7,781	**53,500**	**54,000**	4,060	9,095	0	4,060
30,000	**30,500**	6,880	13,743	3,380	7,668	**54,000**	**54,500**	4,000	8,996	0	4,000
30,500	**31,000**	6,820	13,644	3,281	7,556	**54,500**	**55,000**	3,940	8,897	0	3,940
31,000	**31,500**	6,760	13,545	3,182	7,443	**55,000**	**55,500**	3,880	8,798	0	3,880
31,500	**32,000**	6,700	13,446	3,083	7,330	**55,500**	**56,000**	3,820	8,700	0	3,820

Continued on page 38

2008 Standard Deduction Table For Form 1NPR Filers (continued from page 37)

If your federal income (line 33 of Form 1NPR) is–		And you are –				If your federal income (line 33 of Form 1NPR) is–		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is–						Your standard deduction is–			
56,000	**56,500**	3,760	8,601	0	3,760	**80,000**	**80,500**	880	3,854	0	880
56,500	**57,000**	3,700	8,502	0	3,700	**80,500**	**81,000**	820	3,755	0	820
57,000	**57,500**	3,640	8,403	0	3,640	**81,000**	**81,500**	760	3,656	0	760
57,500	**58,000**	3,580	8,304	0	3,580	**81,500**	**82,000**	700	3,557	0	700
58,000	**58,500**	3,520	8,205	0	3,520	**82,000**	**82,500**	640	3,458	0	640
58,500	**59,000**	3,460	8,106	0	3,460	**82,500**	**83,000**	580	3,359	0	580
59,000	**59,500**	3,400	8,007	0	3,400	**83,000**	**83,500**	520	3,261	0	520
59,500	**60,000**	3,340	7,908	0	3,340	**83,500**	**84,000**	460	3,162	0	460
60,000	**60,500**	3,280	7,810	0	3,280	**84,000**	**84,500**	400	3,063	0	400
60,500	**61,000**	3,220	7,711	0	3,220	**84,500**	**85,000**	340	2,964	0	340
61,000	**61,500**	3,160	7,612	0	3,160	**85,000**	**85,500**	280	2,865	0	280
61,500	**62,000**	3,100	7,513	0	3,100	**85,500**	**86,000**	220	2,766	0	220
62,000	**62,500**	3,040	7,414	0	3,040	**86,000**	**86,500**	160	2,667	0	160
62,500	**63,000**	2,980	7,315	0	2,980	**86,500**	**87,000**	100	2,568	0	100
63,000	**63,500**	2,920	7,216	0	2,920	**87,000**	**87,500**	40	2,469	0	40
63,500	**64,000**	2,860	7,117	0	2,860	**87,500**	**88,000**	0	2,371	0	0
64,000	**64,500**	2,800	7,018	0	2,800	**88,000**	**88,500**	0	2,272	0	0
64,500	**65,000**	2,740	6,919	0	2,740	**88,500**	**89,000**	0	2,173	0	0
65,000	**65,500**	2,680	6,821	0	2,680	**89,000**	**89,500**	0	2,074	0	0
65,500	**66,000**	2,620	6,722	0	2,620	**89,500**	**90,000**	0	1,975	0	0
66,000	**66,500**	2,560	6,623	0	2,560	**90,000**	**90,500**	0	1,876	0	0
66,500	**67,000**	2,500	6,524	0	2,500	**90,500**	**91,000**	0	1,777	0	0
67,000	**67,500**	2,440	6,425	0	2,440	**91,000**	**91,500**	0	1,678	0	0
67,500	**68,000**	2,380	6,326	0	2,380	**91,500**	**92,000**	0	1,579	0	0
68,000	**68,500**	2,320	6,227	0	2,320	**92,000**	**92,500**	0	1,481	0	0
68,500	**69,000**	2,260	6,128	0	2,260	**92,500**	**93,000**	0	1,382	0	0
69,000	**69,500**	2,200	6,029	0	2,200	**93,000**	**93,500**	0	1,283	0	0
69,500	**70,000**	2,140	5,931	0	2,140	**93,500**	**94,000**	0	1,184	0	0
70,000	**70,500**	2,080	5,832	0	2,080	**94,000**	**94,500**	0	1,085	0	0
70,500	**71,000**	2,020	5,733	0	2,020	**94,500**	**95,000**	0	986	0	0
71,000	**71,500**	1,960	5,634	0	1,960	**95,000**	**95,500**	0	887	0	0
71,500	**72,000**	1,900	5,535	0	1,900	**95,500**	**96,000**	0	788	0	0
72,000	**72,500**	1,840	5,436	0	1,840	**96,000**	**96,500**	0	689	0	0
72,500	**73,000**	1,780	5,337	0	1,780	**96,500**	**97,000**	0	591	0	0
73,000	**73,500**	1,720	5,238	0	1,720	**97,000**	**97,500**	0	492	0	0
73,500	**74,000**	1,660	5,139	0	1,660	**97,500**	**98,000**	0	393	0	0
74,000	**74,500**	1,600	5,041	0	1,600	**98,000**	**98,500**	0	294	0	0
74,500	**75,000**	1,540	4,942	0	1,540	**98,500**	**99,000**	0	195	0	0
75,000	**75,500**	1,480	4,843	0	1,480	**99,000**	**99,500**	0	96	0	0
75,500	**76,000**	1,420	4,744	0	1,420	**99,500**	**99,736**	0	23	0	0
76,000	**76,500**	1,360	4,645	0	1,360						
76,500	**77,000**	1,300	4,546	0	1,300	**99,736**	**or over**	0	0	0	0
77,000	**77,500**	1,240	4,447	0	1,240						
77,500	**78,000**	1,180	4,348	0	1,180						
78,000	**78,500**	1,120	4,249	0	1,120						
78,500	**79,000**	1,060	4,151	0	1,060						
79,000	**79,500**	1,000	4,052	0	1,000						
79,500	**80,000**	940	3,953	0	940						

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. *Full-year and part-year residents* – refer to this listing and find the number of the district in which you lived on December 31, 2008. If you moved out of Wisconsin during 2008, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. *Nonresidents* – don't fill in this line.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to **SECTION II** and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to consider in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.
ABBOTSFORD	0007
ADAMS-FRIENDSHIP	0014
ALBANY	0063
ALGOMA	0070
ALMA	0084
ALMA CENTER	0091
ALMOND-BANCROFT	0105
ALTOONA	0112
AMERY	0119
ANTIGO	0140
APPLETON	0147
ARCADIA	0154
ARGYLE	0161
ARROWHEAD UHS	*
ASHLAND	0170
ASHWAUBENON	0182
ATHENS	0196
AUBURNDALE	0203
AUGUSTA	0217
BALDWIN-WOODVILLE	0231
BANGOR	0245
BARABOO	0280
BARNEVELD	0287
BARRON	0308
BAYFIELD	0315
BEAVER DAM	0336
BEECHER-DUNBAR-PEMBINE	4263
BELLEVILLE	0350
BELMONT	0364
BELOIT	0413
BELOIT TURNER	0422
BENTON	0427
BERLIN	0434
BIG FOOT UHS	*
BIRCHWOOD	0441
BLACK HAWK	2240
BLACK RIVER FALLS	0476
BLAIR-TAYLOR	0485
BLOOMER	0497
BONDUEL	0602
BOSCOBEL AREA	0609
BOWLER	0623
BOYCEVILLE	0637
BRILLION	0658
BRODHEAD	0700
BROWN DEER	0721
BRUCE	0735
BURLINGTON	0777
BUTTERNUT	0840
CADOTT	0870
CAMBRIA-FRIESLAND	0882
CAMBRIDGE	0896
CAMERON	0903
CAMPBELLSPORT	0910
CASHTON	0980
CASSVILLE	0994
CEDARBURG	1015
CEDAR GROVE-BELGIUM	1029
CENTRAL/WESTOSHA	*
CHETEK	1078
CHILTON	1085
CHIPPEWA FALLS	1092
CLAYTON	1120
CLEAR LAKE	1127
CLINTON	1134
CLINTONVILLE	1141
COCHRANE-FOUNTAIN CITY	1155
COLBY	1162
COLEMAN	1169
COLFAX	1176
COLUMBUS	1183
CORNELL	1204
CRANDON	1218
CRIVITZ	1232
CUBA CITY	1246
CUDAHY	1253
CUMBERLAND	1260
D C EVEREST	4970
DARLINGTON	1295
DEERFIELD	1309
DE FOREST	1316
DELAVAN-DARIEN	1380
DENMARK	1407
DE PERE	1414
DE SOTO	1421
DODGELAND	2744
DODGEVILLE	1428
DRUMMOND	1491
DURAND	1499
EAST TROY	1540
EAU CLAIRE	1554
EDGAR	1561
EDGERTON	1568
ELCHO	1582
ELEVA-STRUM	1600
ELKHART LAKE-GLENBEULAH	1631
ELKHORN	1638
ELK MOUND	1645
ELLSWORTH	1659
ELMBROOK	0714
ELMWOOD	1666
EVANSVILLE	1694
FALL CREEK	1729
FALL RIVER	1736
FENNIMORE	1813
FLAMBEAU	5757
FLORENCE CO	1855
FOND DU LAC	1862
FORT ATKINSON	1883
FRANKLIN	1900
FREDERIC	1939
FREEDOM	1953
GALESVILLE-ETTRICK-TREMPEALEAU	2009
GERMANTOWN	2058
GIBRALTAR	2114
GILLETT	2128
GILMAN	2135
GILMANTON	2142
GLENWOOD CITY	2198
GLIDDEN	2205
GOODMAN-ARMSTRONG	2212
GRAFTON	2217
GRANTON	2226
GRANTSBURG	2233
GREEN BAY	2289
GREENDALE	2296
GREENFIELD	2303
GREEN LAKE	2310
GREENWOOD	2394
GRESHAM	2415
HAMILTON	2420
HARTFORD UHS	*
HAYWARD	2478
HIGHLAND	2527
HILBERT	2534
HILLSBORO	2541
HOLMEN	2562
HORICON	2576
HORTONVILLE AREA	2583
HOWARD-SUAMICO	2604
HOWARDS GROVE	2605
HUDSON	2611
HURLEY	2618
HUSTISFORD	2625
INDEPENDENCE	2632
IOLA-SCANDINAVIA	2639
IOWA-GRANT	2646
ITHACA	2660
JANESVILLE	2695
JEFFERSON	2702
JOHNSON CREEK	2730
JUDA	2737
KAUKAUNA	2758
KENOSHA	2793
KETTLE MORAINE	1376
KEWASKUM	2800
KEWAUNEE	2814
KICKAPOO	5960
KIEL	2828
KIMBERLY	2835
KOHLER	2842
LA CROSSE	2849
LADYSMITH-HAWKINS	2856
LA FARGE	2863
LAKE GENEVA-GENOA CITY UHS	*
LAKE HOLCOMBE	2891
LAKELAND UHS	*
LAKE MILLS	2898
LANCASTER	2912
LAONA	2940
LENA	2961
LITTLE CHUTE	3129
LODI	3150
LOMIRA	3171
LOYAL	3206
LUCK	3213
LUXEMBURG-CASCO	3220
MADISON	3269
MANAWA	3276
MANITOWOC	3290
MAPLE	3297
MARATHON CITY	3304
MARINETTE	3311
MARION	3318
MARKESAN	3325
MARSHALL	3332
MARSHFIELD	3339
MAUSTON	3360
MAYVILLE	3367
MCFARLAND	3381
MEDFORD	3409
MELLEN	3427
MELROSE-MINDORO	3428
MENASHA	3430
MENOMINEE INDIAN	3434
MENOMONEE FALLS	3437
MENOMONIE	3444
MEQUON-THIENSVILLE	3479
MERCER	3484
MERRILL	3500
MIDDLETON-CROSS PLAINS	3549
MILTON	3612
MILWAUKEE	3619
MINERAL POINT	3633
MISHICOT	3661
MONDOVI	3668
MONONA GROVE	3675
MONROE	3682
MONTELLO	3689
MONTICELLO	3696
MOSINEE	3787
MOUNT HOREB	3794
MUKWONAGO	3822
MUSKEGO-NORWAY	3857
NECEDAH	3871
NEENAH	3892
NEILLSVILLE	3899
NEKOOSA	3906
NEW AUBURN	3920
NEW BERLIN	3925
NEW GLARUS	3934
NEW HOLSTEIN	3941
NEW LISBON	3948
NEW LONDON	3955
NEW RICHMOND	3962
NIAGARA	3969
NICOLET UHS	*
NORRIS	3976
NORTH CRAWFORD	2016
NORTH FOND DU LAC	3983
NORTHERN OZAUKEE	1945
NORTHLAND PINES	1526
NORTHWOOD	3654
NORWALK-ONTARIO-WILTON	3990
OAK CREEK-FRANKLIN	4018
OAKFIELD	4025
OCONOMOWOC	4060
OCONTO	4067
OCONTO FALLS	4074
OMRO	4088
ONALASKA	4095
OOSTBURG	4137
OREGON	4144
OSCEOLA	4165
OSHKOSH	4179
OSSEO-FAIRCHILD	4186
OWEN-WITHEE	4207
PALMYRA-EAGLE	4221
PARDEEVILLE	4228
PARK FALLS	4242
PARKVIEW	4151
PECATONICA	0490
PEPIN	4270
PESHTIGO	4305
PEWAUKEE	4312
PHELPS	4330
PHILLIPS	4347
PITTSVILLE	4368
PLATTEVILLE	4389
PLUM CITY	4459
PLYMOUTH	4473
PORTAGE	4501
PORT EDWARDS	4508
PORT WASHINGTON-SAUKVILLE	4515
POTOSI	4529
POYNETTE	4536
PRAIRIE DU CHIEN	4543
PRAIRIE FARM	4557
PRENTICE	4571
PRESCOTT	4578
PRINCETON	4606
PULASKI	4613
RACINE	4620
RANDOLPH	4634
RANDOM LAKE	4641
REEDSBURG	4753
REEDSVILLE	4760
RHINELANDER	4781
RIB LAKE	4795
RICE LAKE	4802
RICHLAND	4851
RIO	4865
RIPON AREA	4872
RIVERDALE	3850
RIVER FALLS	4893
RIVER RIDGE	4904
RIVER VALLEY	5523
ROSENDALE-BRANDON	4956
ROSHOLT	4963
ROYALL	1673
SAINT CROIX CENTRAL	2422
SAINT CROIX FALLS	5019
SAINT FRANCIS	5026
SAUK PRAIRIE	5100
SENECA	5124
SEVASTOPOL	5130
SEYMOUR	5138
SHAWANO	5264
SHEBOYGAN	5271
SHEBOYGAN FALLS	5278
SHELL LAKE	5306
SHIOCTON	5348
SHOREWOOD	5355
SHULLSBURG	5362
SIREN	5376
SLINGER	5390
SOLON SPRINGS	5397
SOMERSET	5432
SOUTH MILWAUKEE	5439
SOUTH SHORE	4522
SOUTHERN DOOR CO	5457
SOUTHWESTERN WISCONSIN	2485
SPARTA	5460
SPENCER	5467
SPOONER	5474
SPRING VALLEY	5586
STANLEY-BOYD	5593
STEVENS POINT	5607
STOCKBRIDGE	5614
STOUGHTON	5621
STRATFORD	5628
STURGEON BAY	5642
SUN PRAIRIE	5656
SUPERIOR	5663
SURING	5670
THORP	5726
THREE LAKES	5733
TIGERTON	5740
TOMAH	5747
TOMAHAWK	5754
TOMORROW RIVER	0126
TRI-COUNTY	4375
TURTLE LAKE	5810
TWO RIVERS	5824
UNION GROVE UHS	*
UNITY	0238
VALDERS	5866
VERONA	5901
VIROQUA	5985
WABENO	5992
WASHBURN	6027
WASHINGTON	6069
WATERFORD UHS	*
WATERLOO	6118
WATERTOWN	6125
WAUKESHA	6174
WAUNAKEE	6181
WAUPACA	6195
WAUPUN	6216
WAUSAU	6223
WAUSAUKEE	6230
WAUTOMA	6237
WAUWATOSA	6244
WAUZEKA-STEUBEN	6251
WEBSTER	6293
WEST ALLIS	6300
WEST BEND	6307
WESTBY	6321
WEST DE PERE	6328
WESTFIELD	6335
WESTON	6354
WEST SALEM	6370
WEYAUWEGA-FREMONT	6384
WEYERHAEUSER	6410
WHITEFISH BAY	6419
WHITEHALL	6426
WHITE LAKE	6440
WHITEWATER	6461
WHITNALL	6470
WILD ROSE	6475
WILLIAMS BAY	6482
WILMOT UHS	*
WINNECONNE	6608
WINTER	6615
WISCONSIN DELLS	6678
WISCONSIN HEIGHTS	0469
WISCONSIN RAPIDS	6685
WITTENBERG-BIRNAMWOOD	6692
WONEWOC-UNION CENTER	6713
WRIGHTSTOWN	6734

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BRIGHTON, #1	0657
BRISTOL, #1	0665
DOVER, #1	1449
ERIN	1687
FONTANA, JT #8	1870
FOX POINT, JT #2	1890
FRIESS LAKE	4843
GENEVA, JT #4	2044
GENOA CITY, JT #2	2051
GLENDALE-RIVER HILLS	2184
HARTFORD, JT #1	2443
HARTLAND-LAKESIDE, JT #3	2460
HERMAN, #22	2523
LAC DU FLAMBEAU, #1	1848
LAKE COUNTRY	3862
LAKE GENEVA, JT #1	2885
LINN, JT #4	3087
LINN, JT #6	3094
MAPLE DALE-INDIAN HILL	1897
MERTON COMMUNITY	3528
MINOCQUA, JT #1	3640
NEOSHO, JT #3	3913
NORTH CAPE	4690
NORTH LAKE	3514
NORTH LAKELAND	0616
NORWAY, JT #7	4011
PARIS, JT #1	4235
RANDALL, JT #1	4627
RAYMOND, #14	4686
RICHFIELD, JT #1	4820
RICHMOND	3122
RUBICON, JT #6	4998
SALEM	5068
SHARON, JT #11	5258
SILVER LAKE, JT #1	5369
STONE BANK	3542
SWALLOW	3510
TREVOR-WILMOT	5780
TWIN LAKES, #4	5817
UNION GROVE, JT #1	5859
WALWORTH, JT #1	6022
WASHINGTON-CALDWELL	6104
WATERFORD, JT #1	6113
WHEATLAND, JT #1	6412
WOODRUFF, JT #1	6720
YORKVILLE, JT #2	6748

2008 TAX TABLE FOR FORM 1NPR FILERS

Use this Tax Table if your income is less than $100,000. If $100,000 or more, use the Tax Computation Worksheet on page 46.

Example Mr. and Mrs. Smith are filing a joint return. Their income on line 39 of Form 1NPR is $28,653. First they find the $28,000 heading in the table. Then they find the $28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is $1,571. This is the tax amount they must write on line 40 of their return.

At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	**28,600**	1,638	1,565	1,710
28,600	**28,700**	1,644	1,571	1,717
28,700	**28,800**	1,651	1,578	1,723
28,800	**28,900**	1,657	1,584	1,730
28,900	**29,000**	1,664	1,591	1,736

If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
0	**20**	0	0	0
20	**40**	1	1	1
40	**100**	3	3	3
100	**200**	7	7	7
200	**300**	12	12	12
300	**400**	16	16	16
400	**500**	21	21	21
500	**600**	25	25	25
600	**700**	30	30	30
700	**800**	35	35	35
800	**900**	39	39	39
900	**1,000**	44	44	44
1,000				
1,000	**1,100**	48	48	48
1,100	**1,200**	53	53	53
1,200	**1,300**	58	58	58
1,300	**1,400**	62	62	62
1,400	**1,500**	67	67	67
1,500	**1,600**	71	71	71
1,600	**1,700**	76	76	76
1,700	**1,800**	81	81	81
1,800	**1,900**	85	85	85
1,900	**2,000**	90	90	90
2,000				
2,000	**2,100**	94	94	94
2,100	**2,200**	99	99	99
2,200	**2,300**	104	104	104
2,300	**2,400**	108	108	108
2,400	**2,500**	113	113	113
2,500	**2,600**	117	117	117
2,600	**2,700**	122	122	122
2,700	**2,800**	127	127	127
2,800	**2,900**	131	131	131
2,900	**3,000**	136	136	136

If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
3,000				
3,000	**3,100**	140	140	140
3,100	**3,200**	145	145	145
3,200	**3,300**	150	150	150
3,300	**3,400**	154	154	154
3,400	**3,500**	159	159	159
3,500	**3,600**	163	163	163
3,600	**3,700**	168	168	168
3,700	**3,800**	173	173	173
3,800	**3,900**	177	177	177
3,900	**4,000**	182	182	182
4,000				
4,000	**4,100**	186	186	186
4,100	**4,200**	191	191	191
4,200	**4,300**	196	196	196
4,300	**4,400**	200	200	200
4,400	**4,500**	205	205	205
4,500	**4,600**	209	209	209
4,600	**4,700**	214	214	214
4,700	**4,800**	219	219	219
4,800	**4,900**	223	223	223
4,900	**5,000**	228	228	228
5,000				
5,000	**5,100**	232	232	232
5,100	**5,200**	237	237	237
5,200	**5,300**	242	242	242
5,300	**5,400**	246	246	246
5,400	**5,500**	251	251	251
5,500	**5,600**	255	255	255
5,600	**5,700**	260	260	260
5,700	**5,800**	265	265	265
5,800	**5,900**	269	269	269
5,900	**6,000**	274	274	274
6,000				
6,000	**6,100**	278	278	278
6,100	**6,200**	283	283	283
6,200	**6,300**	288	288	288
6,300	**6,400**	292	292	292
6,400	**6,500**	297	297	297
6,500	**6,600**	301	301	303
6,600	**6,700**	306	306	309
6,700	**6,800**	311	311	315
6,800	**6,900**	315	315	321
6,900	**7,000**	320	320	327

If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
7,000				
7,000	**7,100**	324	324	333
7,100	**7,200**	329	329	339
7,200	**7,300**	334	334	346
7,300	**7,400**	338	338	352
7,400	**7,500**	343	343	358
7,500	**7,600**	347	347	364
7,600	**7,700**	352	352	370
7,700	**7,800**	357	357	376
7,800	**7,900**	361	361	382
7,900	**8,000**	366	366	389
8,000				
8,000	**8,100**	370	370	395
8,100	**8,200**	375	375	401
8,200	**8,300**	380	380	407
8,300	**8,400**	384	384	413
8,400	**8,500**	389	389	419
8,500	**8,600**	393	393	426
8,600	**8,700**	398	398	432
8,700	**8,800**	403	403	438
8,800	**8,900**	407	407	444
8,900	**9,000**	412	412	450
9,000				
9,000	**9,100**	416	416	456
9,100	**9,200**	421	421	462
9,200	**9,300**	426	426	469
9,300	**9,400**	430	430	475
9,400	**9,500**	435	435	481
9,500	**9,600**	439	439	487
9,600	**9,700**	444	444	493
9,700	**9,800**	449	449	499
9,800	**9,900**	455	453	505
9,900	**10,000**	462	458	512
10,000				
10,000	**10,100**	468	462	518
10,100	**10,200**	474	467	524
10,200	**10,300**	480	472	530
10,300	**10,400**	486	476	536
10,400	**10,500**	492	481	542
10,500	**10,600**	498	485	549
10,600	**10,700**	505	490	555
10,700	**10,800**	511	495	561
10,800	**10,900**	517	499	567
10,900	**11,000**	523	504	573

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
11,000					**17,000**					**23,000**				
11,000	**11,100**	529	508	579	**17,000**	**17,100**	898	848	963	**23,000**	**23,100**	1,280	1,217	1,353
11,100	**11,200**	535	513	585	**17,100**	**17,200**	904	854	969	**23,100**	**23,200**	1,287	1,223	1,359
11,200	**11,300**	542	518	592	**17,200**	**17,300**	911	860	976	**23,200**	**23,300**	1,293	1,229	1,366
11,300	**11,400**	548	522	598	**17,300**	**17,400**	917	867	982	**23,300**	**23,400**	1,300	1,236	1,372
11,400	**11,500**	554	527	604	**17,400**	**17,500**	923	873	989	**23,400**	**23,500**	1,306	1,242	1,379
11,500	**11,600**	560	531	610	**17,500**	**17,600**	929	879	995	**23,500**	**23,600**	1,313	1,248	1,385
11,600	**11,700**	566	536	616	**17,600**	**17,700**	935	885	1,002	**23,600**	**23,700**	1,319	1,254	1,392
11,700	**11,800**	572	541	622	**17,700**	**17,800**	941	891	1,008	**23,700**	**23,800**	1,326	1,260	1,398
11,800	**11,900**	578	545	628	**17,800**	**17,900**	947	897	1,015	**23,800**	**23,900**	1,332	1,266	1,405
11,900	**12,000**	585	550	635	**17,900**	**18,000**	954	904	1,021	**23,900**	**24,000**	1,339	1,273	1,411
12,000					**18,000**					**24,000**				
12,000	**12,100**	591	554	641	**18,000**	**18,100**	960	910	1,028	**24,000**	**24,100**	1,345	1,279	1,418
12,100	**12,200**	597	559	647	**18,100**	**18,200**	966	916	1,034	**24,100**	**24,200**	1,352	1,285	1,424
12,200	**12,300**	603	564	653	**18,200**	**18,300**	972	922	1,041	**24,200**	**24,300**	1,358	1,291	1,431
12,300	**12,400**	609	568	659	**18,300**	**18,400**	978	928	1,047	**24,300**	**24,400**	1,365	1,297	1,437
12,400	**12,500**	615	573	665	**18,400**	**18,500**	984	934	1,054	**24,400**	**24,500**	1,371	1,303	1,444
12,500	**12,600**	621	577	672	**18,500**	**18,600**	990	940	1,060	**24,500**	**24,600**	1,378	1,309	1,450
12,600	**12,700**	628	582	678	**18,600**	**18,700**	997	947	1,067	**24,600**	**24,700**	1,384	1,316	1,457
12,700	**12,800**	634	587	684	**18,700**	**18,800**	1,003	953	1,073	**24,700**	**24,800**	1,391	1,322	1,463
12,800	**12,900**	640	591	690	**18,800**	**18,900**	1,009	959	1,080	**24,800**	**24,900**	1,397	1,328	1,470
12,900	**13,000**	646	596	696	**18,900**	**19,000**	1,015	965	1,086	**24,900**	**25,000**	1,404	1,334	1,476
13,000					**19,000**					**25,000**				
13,000	**13,100**	652	602	703	**19,000**	**19,100**	1,021	971	1,093	**25,000**	**25,100**	1,410	1,340	1,483
13,100	**13,200**	658	608	709	**19,100**	**19,200**	1,027	977	1,099	**25,100**	**25,200**	1,417	1,346	1,489
13,200	**13,300**	665	614	716	**19,200**	**19,300**	1,034	983	1,106	**25,200**	**25,300**	1,423	1,352	1,496
13,300	**13,400**	671	621	722	**19,300**	**19,400**	1,040	990	1,112	**25,300**	**25,400**	1,430	1,359	1,502
13,400	**13,500**	677	627	729	**19,400**	**19,500**	1,046	996	1,119	**25,400**	**25,500**	1,436	1,365	1,509
13,500	**13,600**	683	633	735	**19,500**	**19,600**	1,053	1,002	1,125	**25,500**	**25,600**	1,443	1,371	1,515
13,600	**13,700**	689	639	742	**19,600**	**19,700**	1,059	1,008	1,132	**25,600**	**25,700**	1,449	1,377	1,522
13,700	**13,800**	695	645	748	**19,700**	**19,800**	1,066	1,014	1,138	**25,700**	**25,800**	1,456	1,383	1,528
13,800	**13,900**	701	651	755	**19,800**	**19,900**	1,072	1,020	1,145	**25,800**	**25,900**	1,462	1,389	1,535
13,900	**14,000**	708	658	761	**19,900**	**20,000**	1,079	1,027	1,151	**25,900**	**26,000**	1,469	1,396	1,541
14,000					**20,000**					**26,000**				
14,000	**14,100**	714	664	768	**20,000**	**20,100**	1,085	1,033	1,158	**26,000**	**26,100**	1,475	1,402	1,548
14,100	**14,200**	720	670	774	**20,100**	**20,200**	1,092	1,039	1,164	**26,100**	**26,200**	1,482	1,409	1,554
14,200	**14,300**	726	676	781	**20,200**	**20,300**	1,098	1,045	1,171	**26,200**	**26,300**	1,488	1,415	1,561
14,300	**14,400**	732	682	787	**20,300**	**20,400**	1,105	1,051	1,177	**26,300**	**26,400**	1,495	1,422	1,567
14,400	**14,500**	738	688	794	**20,400**	**20,500**	1,111	1,057	1,184	**26,400**	**26,500**	1,501	1,428	1,574
14,500	**14,600**	744	694	800	**20,500**	**20,600**	1,118	1,063	1,190	**26,500**	**26,600**	1,508	1,435	1,580
14,600	**14,700**	751	701	807	**20,600**	**20,700**	1,124	1,070	1,197	**26,600**	**26,700**	1,514	1,441	1,587
14,700	**14,800**	757	707	813	**20,700**	**20,800**	1,131	1,076	1,203	**26,700**	**26,800**	1,521	1,448	1,593
14,800	**14,900**	763	713	820	**20,800**	**20,900**	1,137	1,082	1,210	**26,800**	**26,900**	1,527	1,454	1,600
14,900	**15,000**	769	719	826	**20,900**	**21,000**	1,144	1,088	1,216	**26,900**	**27,000**	1,534	1,461	1,606
15,000					**21,000**					**27,000**				
15,000	**15,100**	775	725	833	**21,000**	**21,100**	1,150	1,094	1,223	**27,000**	**27,100**	1,540	1,467	1,613
15,100	**15,200**	781	731	839	**21,100**	**21,200**	1,157	1,100	1,229	**27,100**	**27,200**	1,547	1,474	1,619
15,200	**15,300**	788	737	846	**21,200**	**21,300**	1,163	1,106	1,236	**27,200**	**27,300**	1,553	1,480	1,626
15,300	**15,400**	794	744	852	**21,300**	**21,400**	1,170	1,113	1,242	**27,300**	**27,400**	1,560	1,487	1,632
15,400	**15,500**	800	750	859	**21,400**	**21,500**	1,176	1,119	1,249	**27,400**	**27,500**	1,566	1,493	1,639
15,500	**15,600**	806	756	865	**21,500**	**21,600**	1,183	1,125	1,255	**27,500**	**27,600**	1,573	1,500	1,645
15,600	**15,700**	812	762	872	**21,600**	**21,700**	1,189	1,131	1,262	**27,600**	**27,700**	1,579	1,506	1,652
15,700	**15,800**	818	768	878	**21,700**	**21,800**	1,196	1,137	1,268	**27,700**	**27,800**	1,586	1,513	1,658
15,800	**15,900**	824	774	885	**21,800**	**21,900**	1,202	1,143	1,275	**27,800**	**27,900**	1,592	1,519	1,665
15,900	**16,000**	831	781	891	**21,900**	**22,000**	1,209	1,150	1,281	**27,900**	**28,000**	1,599	1,526	1,671
16,000					**22,000**					**28,000**				
16,000	**16,100**	837	787	898	**22,000**	**22,100**	1,215	1,156	1,288	**28,000**	**28,100**	1,605	1,532	1,678
16,100	**16,200**	843	793	904	**22,100**	**22,200**	1,222	1,162	1,294	**28,100**	**28,200**	1,612	1,539	1,684
16,200	**16,300**	849	799	911	**22,200**	**22,300**	1,228	1,168	1,301	**28,200**	**28,300**	1,618	1,545	1,691
16,300	**16,400**	855	805	917	**22,300**	**22,400**	1,235	1,174	1,307	**28,300**	**28,400**	1,625	1,552	1,697
16,400	**16,500**	861	811	924	**22,400**	**22,500**	1,241	1,180	1,314	**28,400**	**28,500**	1,631	1,558	1,704
16,500	**16,600**	867	817	930	**22,500**	**22,600**	1,248	1,186	1,320	**28,500**	**28,600**	1,638	1,565	1,710
16,600	**16,700**	874	824	937	**22,600**	**22,700**	1,254	1,193	1,327	**28,600**	**28,700**	1,644	1,571	1,717
16,700	**16,800**	880	830	943	**22,700**	**22,800**	1,261	1,199	1,333	**28,700**	**28,800**	1,651	1,578	1,723
16,800	**16,900**	886	836	950	**22,800**	**22,900**	1,267	1,205	1,340	**28,800**	**28,900**	1,657	1,584	1,730
16,900	**17,000**	892	842	956	**22,900**	**23,000**	1,274	1,211	1,346	**28,900**	**29,000**	1,664	1,591	1,736

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If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
29,000					**35,000**					**41,000**				
29,000	**29,100**	1,670	1,597	1,743	**35,000**	**35,100**	2,060	1,987	2,133	**41,000**	**41,100**	2,450	2,377	2,523
29,100	**29,200**	1,677	1,604	1,749	**35,100**	**35,200**	2,067	1,994	2,139	**41,100**	**41,200**	2,457	2,384	2,529
29,200	**29,300**	1,683	1,610	1,756	**35,200**	**35,300**	2,073	2,000	2,146	**41,200**	**41,300**	2,463	2,390	2,536
29,300	**29,400**	1,690	1,617	1,762	**35,300**	**35,400**	2,080	2,007	2,152	**41,300**	**41,400**	2,470	2,397	2,542
29,400	**29,500**	1,696	1,623	1,769	**35,400**	**35,500**	2,086	2,013	2,159	**41,400**	**41,500**	2,476	2,403	2,549
29,500	**29,600**	1,703	1,630	1,775	**35,500**	**35,600**	2,093	2,020	2,165	**41,500**	**41,600**	2,483	2,410	2,555
29,600	**29,700**	1,709	1,636	1,782	**35,600**	**35,700**	2,099	2,026	2,172	**41,600**	**41,700**	2,489	2,416	2,562
29,700	**29,800**	1,716	1,643	1,788	**35,700**	**35,800**	2,106	2,033	2,178	**41,700**	**41,800**	2,496	2,423	2,568
29,800	**29,900**	1,722	1,649	1,795	**35,800**	**35,900**	2,112	2,039	2,185	**41,800**	**41,900**	2,502	2,429	2,575
29,900	**30,000**	1,729	1,656	1,801	**35,900**	**36,000**	2,119	2,046	2,191	**41,900**	**42,000**	2,509	2,436	2,581
30,000					**36,000**					**42,000**				
30,000	**30,100**	1,735	1,662	1,808	**36,000**	**36,100**	2,125	2,052	2,198	**42,000**	**42,100**	2,515	2,442	2,588
30,100	**30,200**	1,742	1,669	1,814	**36,100**	**36,200**	2,132	2,059	2,204	**42,100**	**42,200**	2,522	2,449	2,594
30,200	**30,300**	1,748	1,675	1,821	**36,200**	**36,300**	2,138	2,065	2,211	**42,200**	**42,300**	2,528	2,455	2,601
30,300	**30,400**	1,755	1,682	1,827	**36,300**	**36,400**	2,145	2,072	2,217	**42,300**	**42,400**	2,535	2,462	2,607
30,400	**30,500**	1,761	1,688	1,834	**36,400**	**36,500**	2,151	2,078	2,224	**42,400**	**42,500**	2,541	2,468	2,614
30,500	**30,600**	1,768	1,695	1,840	**36,500**	**36,600**	2,158	2,085	2,230	**42,500**	**42,600**	2,548	2,475	2,620
30,600	**30,700**	1,774	1,701	1,847	**36,600**	**36,700**	2,164	2,091	2,237	**42,600**	**42,700**	2,554	2,481	2,627
30,700	**30,800**	1,781	1,708	1,853	**36,700**	**36,800**	2,171	2,098	2,243	**42,700**	**42,800**	2,561	2,488	2,633
30,800	**30,900**	1,787	1,714	1,860	**36,800**	**36,900**	2,177	2,104	2,250	**42,800**	**42,900**	2,567	2,494	2,640
30,900	**31,000**	1,794	1,721	1,866	**36,900**	**37,000**	2,184	2,111	2,256	**42,900**	**43,000**	2,574	2,501	2,646
31,000					**37,000**					**43,000**				
31,000	**31,100**	1,800	1,727	1,873	**37,000**	**37,100**	2,190	2,117	2,263	**43,000**	**43,100**	2,580	2,507	2,653
31,100	**31,200**	1,807	1,734	1,879	**37,100**	**37,200**	2,197	2,124	2,269	**43,100**	**43,200**	2,587	2,514	2,659
31,200	**31,300**	1,813	1,740	1,886	**37,200**	**37,300**	2,203	2,130	2,276	**43,200**	**43,300**	2,593	2,520	2,666
31,300	**31,400**	1,820	1,747	1,892	**37,300**	**37,400**	2,210	2,137	2,282	**43,300**	**43,400**	2,600	2,527	2,672
31,400	**31,500**	1,826	1,753	1,899	**37,400**	**37,500**	2,216	2,143	2,289	**43,400**	**43,500**	2,606	2,533	2,679
31,500	**31,600**	1,833	1,760	1,905	**37,500**	**37,600**	2,223	2,150	2,295	**43,500**	**43,600**	2,613	2,540	2,685
31,600	**31,700**	1,839	1,766	1,912	**37,600**	**37,700**	2,229	2,156	2,302	**43,600**	**43,700**	2,619	2,546	2,692
31,700	**31,800**	1,846	1,773	1,918	**37,700**	**37,800**	2,236	2,163	2,308	**43,700**	**43,800**	2,626	2,553	2,698
31,800	**31,900**	1,852	1,779	1,925	**37,800**	**37,900**	2,242	2,169	2,315	**43,800**	**43,900**	2,632	2,559	2,705
31,900	**32,000**	1,859	1,786	1,931	**37,900**	**38,000**	2,249	2,176	2,321	**43,900**	**44,000**	2,639	2,566	2,711
32,000					**38,000**					**44,000**				
32,000	**32,100**	1,865	1,792	1,938	**38,000**	**38,100**	2,255	2,182	2,328	**44,000**	**44,100**	2,645	2,572	2,718
32,100	**32,200**	1,872	1,799	1,944	**38,100**	**38,200**	2,262	2,189	2,334	**44,100**	**44,200**	2,652	2,579	2,724
32,200	**32,300**	1,878	1,805	1,951	**38,200**	**38,300**	2,268	2,195	2,341	**44,200**	**44,300**	2,658	2,585	2,731
32,300	**32,400**	1,885	1,812	1,957	**38,300**	**38,400**	2,275	2,202	2,347	**44,300**	**44,400**	2,665	2,592	2,737
32,400	**32,500**	1,891	1,818	1,964	**38,400**	**38,500**	2,281	2,208	2,354	**44,400**	**44,500**	2,671	2,598	2,744
32,500	**32,600**	1,898	1,825	1,970	**38,500**	**38,600**	2,288	2,215	2,360	**44,500**	**44,600**	2,678	2,605	2,750
32,600	**32,700**	1,904	1,831	1,977	**38,600**	**38,700**	2,294	2,221	2,367	**44,600**	**44,700**	2,684	2,611	2,757
32,700	**32,800**	1,911	1,838	1,983	**38,700**	**38,800**	2,301	2,228	2,373	**44,700**	**44,800**	2,691	2,618	2,763
32,800	**32,900**	1,917	1,844	1,990	**38,800**	**38,900**	2,307	2,234	2,380	**44,800**	**44,900**	2,697	2,624	2,770
32,900	**33,000**	1,924	1,851	1,996	**38,900**	**39,000**	2,314	2,241	2,386	**44,900**	**45,000**	2,704	2,631	2,776
33,000					**39,000**					**45,000**				
33,000	**33,100**	1,930	1,857	2,003	**39,000**	**39,100**	2,320	2,247	2,393	**45,000**	**45,100**	2,710	2,637	2,783
33,100	**33,200**	1,937	1,864	2,009	**39,100**	**39,200**	2,327	2,254	2,399	**45,100**	**45,200**	2,717	2,644	2,789
33,200	**33,300**	1,943	1,870	2,016	**39,200**	**39,300**	2,333	2,260	2,406	**45,200**	**45,300**	2,723	2,650	2,796
33,300	**33,400**	1,950	1,877	2,022	**39,300**	**39,400**	2,340	2,267	2,412	**45,300**	**45,400**	2,730	2,657	2,802
33,400	**33,500**	1,956	1,883	2,029	**39,400**	**39,500**	2,346	2,273	2,419	**45,400**	**45,500**	2,736	2,663	2,809
33,500	**33,600**	1,963	1,890	2,035	**39,500**	**39,600**	2,353	2,280	2,425	**45,500**	**45,600**	2,743	2,670	2,815
33,600	**33,700**	1,969	1,896	2,042	**39,600**	**39,700**	2,359	2,286	2,432	**45,600**	**45,700**	2,749	2,676	2,822
33,700	**33,800**	1,976	1,903	2,048	**39,700**	**39,800**	2,366	2,293	2,438	**45,700**	**45,800**	2,756	2,683	2,828
33,800	**33,900**	1,982	1,909	2,055	**39,800**	**39,900**	2,372	2,299	2,445	**45,800**	**45,900**	2,762	2,689	2,835
33,900	**34,000**	1,989	1,916	2,061	**39,900**	**40,000**	2,379	2,306	2,451	**45,900**	**46,000**	2,769	2,696	2,841
34,000					**40,000**					**46,000**				
34,000	**34,100**	1,995	1,922	2,068	**40,000**	**40,100**	2,385	2,312	2,458	**46,000**	**46,100**	2,775	2,702	2,848
34,100	**34,200**	2,002	1,929	2,074	**40,100**	**40,200**	2,392	2,319	2,464	**46,100**	**46,200**	2,782	2,709	2,854
34,200	**34,300**	2,008	1,935	2,081	**40,200**	**40,300**	2,398	2,325	2,471	**46,200**	**46,300**	2,788	2,715	2,861
34,300	**34,400**	2,015	1,942	2,087	**40,300**	**40,400**	2,405	2,332	2,477	**46,300**	**46,400**	2,795	2,722	2,867
34,400	**34,500**	2,021	1,948	2,094	**40,400**	**40,500**	2,411	2,338	2,484	**46,400**	**46,500**	2,801	2,728	2,874
34,500	**34,600**	2,028	1,955	2,100	**40,500**	**40,600**	2,418	2,345	2,490	**46,500**	**46,600**	2,808	2,735	2,880
34,600	**34,700**	2,034	1,961	2,107	**40,600**	**40,700**	2,424	2,351	2,497	**46,600**	**46,700**	2,814	2,741	2,887
34,700	**34,800**	2,041	1,968	2,113	**40,700**	**40,800**	2,431	2,358	2,503	**46,700**	**46,800**	2,821	2,748	2,893
34,800	**34,900**	2,047	1,974	2,120	**40,800**	**40,900**	2,437	2,364	2,510	**46,800**	**46,900**	2,827	2,754	2,900
34,900	**35,000**	2,054	1,981	2,126	**40,900**	**41,000**	2,444	2,371	2,516	**46,900**	**47,000**	2,834	2,761	2,906

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If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					**53,000**					**59,000**				
47,000	**47,100**	2,840	2,767	2,913	**53,000**	**53,100**	3,230	3,157	3,303	**59,000**	**59,100**	3,620	3,547	3,693
47,100	**47,200**	2,847	2,774	2,919	**53,100**	**53,200**	3,237	3,164	3,309	**59,100**	**59,200**	3,627	3,554	3,699
47,200	**47,300**	2,853	2,780	2,926	**53,200**	**53,300**	3,243	3,170	3,316	**59,200**	**59,300**	3,633	3,560	3,706
47,300	**47,400**	2,860	2,787	2,932	**53,300**	**53,400**	3,250	3,177	3,322	**59,300**	**59,400**	3,640	3,567	3,712
47,400	**47,500**	2,866	2,793	2,939	**53,400**	**53,500**	3,256	3,183	3,329	**59,400**	**59,500**	3,646	3,573	3,719
47,500	**47,600**	2,873	2,800	2,945	**53,500**	**53,600**	3,263	3,190	3,335	**59,500**	**59,600**	3,653	3,580	3,725
47,600	**47,700**	2,879	2,806	2,952	**53,600**	**53,700**	3,269	3,196	3,342	**59,600**	**59,700**	3,659	3,586	3,732
47,700	**47,800**	2,886	2,813	2,958	**53,700**	**53,800**	3,276	3,203	3,348	**59,700**	**59,800**	3,666	3,593	3,738
47,800	**47,900**	2,892	2,819	2,965	**53,800**	**53,900**	3,282	3,209	3,355	**59,800**	**59,900**	3,672	3,599	3,745
47,900	**48,000**	2,899	2,826	2,971	**53,900**	**54,000**	3,289	3,216	3,361	**59,900**	**60,000**	3,679	3,606	3,751
48,000					**54,000**					**60,000**				
48,000	**48,100**	2,905	2,832	2,978	**54,000**	**54,100**	3,295	3,222	3,368	**60,000**	**60,100**	3,685	3,612	3,758
48,100	**48,200**	2,912	2,839	2,984	**54,100**	**54,200**	3,302	3,229	3,374	**60,100**	**60,200**	3,692	3,619	3,764
48,200	**48,300**	2,918	2,845	2,991	**54,200**	**54,300**	3,308	3,235	3,381	**60,200**	**60,300**	3,698	3,625	3,771
48,300	**48,400**	2,925	2,852	2,997	**54,300**	**54,400**	3,315	3,242	3,387	**60,300**	**60,400**	3,705	3,632	3,777
48,400	**48,500**	2,931	2,858	3,004	**54,400**	**54,500**	3,321	3,248	3,394	**60,400**	**60,500**	3,711	3,638	3,784
48,500	**48,600**	2,938	2,865	3,010	**54,500**	**54,600**	3,328	3,255	3,400	**60,500**	**60,600**	3,718	3,645	3,790
48,600	**48,700**	2,944	2,871	3,017	**54,600**	**54,700**	3,334	3,261	3,407	**60,600**	**60,700**	3,724	3,651	3,797
48,700	**48,800**	2,951	2,878	3,023	**54,700**	**54,800**	3,341	3,268	3,413	**60,700**	**60,800**	3,731	3,658	3,803
48,800	**48,900**	2,957	2,884	3,030	**54,800**	**54,900**	3,347	3,274	3,420	**60,800**	**60,900**	3,737	3,664	3,810
48,900	**49,000**	2,964	2,891	3,036	**54,900**	**55,000**	3,354	3,281	3,426	**60,900**	**61,000**	3,744	3,671	3,816
49,000					**55,000**					**61,000**				
49,000	**49,100**	2,970	2,897	3,043	**55,000**	**55,100**	3,360	3,287	3,433	**61,000**	**61,100**	3,750	3,677	3,823
49,100	**49,200**	2,977	2,904	3,049	**55,100**	**55,200**	3,367	3,294	3,439	**61,100**	**61,200**	3,757	3,684	3,829
49,200	**49,300**	2,983	2,910	3,056	**55,200**	**55,300**	3,373	3,300	3,446	**61,200**	**61,300**	3,763	3,690	3,836
49,300	**49,400**	2,990	2,917	3,062	**55,300**	**55,400**	3,380	3,307	3,452	**61,300**	**61,400**	3,770	3,697	3,842
49,400	**49,500**	2,996	2,923	3,069	**55,400**	**55,500**	3,386	3,313	3,459	**61,400**	**61,500**	3,776	3,703	3,849
49,500	**49,600**	3,003	2,930	3,075	**55,500**	**55,600**	3,393	3,320	3,465	**61,500**	**61,600**	3,783	3,710	3,855
49,600	**49,700**	3,009	2,936	3,082	**55,600**	**55,700**	3,399	3,326	3,472	**61,600**	**61,700**	3,789	3,716	3,862
49,700	**49,800**	3,016	2,943	3,088	**55,700**	**55,800**	3,406	3,333	3,478	**61,700**	**61,800**	3,796	3,723	3,868
49,800	**49,900**	3,022	2,949	3,095	**55,800**	**55,900**	3,412	3,339	3,485	**61,800**	**61,900**	3,802	3,729	3,875
49,900	**50,000**	3,029	2,956	3,101	**55,900**	**56,000**	3,419	3,346	3,491	**61,900**	**62,000**	3,809	3,736	3,881
50,000					**56,000**					**62,000**				
50,000	**50,100**	3,035	2,962	3,108	**56,000**	**56,100**	3,425	3,352	3,498	**62,000**	**62,100**	3,815	3,742	3,888
50,100	**50,200**	3,042	2,969	3,114	**56,100**	**56,200**	3,432	3,359	3,504	**62,100**	**62,200**	3,822	3,749	3,894
50,200	**50,300**	3,048	2,975	3,121	**56,200**	**56,300**	3,438	3,365	3,511	**62,200**	**62,300**	3,828	3,755	3,901
50,300	**50,400**	3,055	2,982	3,127	**56,300**	**56,400**	3,445	3,372	3,517	**62,300**	**62,400**	3,835	3,762	3,907
50,400	**50,500**	3,061	2,988	3,134	**56,400**	**56,500**	3,451	3,378	3,524	**62,400**	**62,500**	3,841	3,768	3,914
50,500	**50,600**	3,068	2,995	3,140	**56,500**	**56,600**	3,458	3,385	3,530	**62,500**	**62,600**	3,848	3,775	3,920
50,600	**50,700**	3,074	3,001	3,147	**56,600**	**56,700**	3,464	3,391	3,537	**62,600**	**62,700**	3,854	3,781	3,927
50,700	**50,800**	3,081	3,008	3,153	**56,700**	**56,800**	3,471	3,398	3,543	**62,700**	**62,800**	3,861	3,788	3,933
50,800	**50,900**	3,087	3,014	3,160	**56,800**	**56,900**	3,477	3,404	3,550	**62,800**	**62,900**	3,867	3,794	3,940
50,900	**51,000**	3,094	3,021	3,166	**56,900**	**57,000**	3,484	3,411	3,556	**62,900**	**63,000**	3,874	3,801	3,946
51,000					**57,000**					**63,000**				
51,000	**51,100**	3,100	3,027	3,173	**57,000**	**57,100**	3,490	3,417	3,563	**63,000**	**63,100**	3,880	3,807	3,953
51,100	**51,200**	3,107	3,034	3,179	**57,100**	**57,200**	3,497	3,424	3,569	**63,100**	**63,200**	3,887	3,814	3,959
51,200	**51,300**	3,113	3,040	3,186	**57,200**	**57,300**	3,503	3,430	3,576	**63,200**	**63,300**	3,893	3,820	3,966
51,300	**51,400**	3,120	3,047	3,192	**57,300**	**57,400**	3,510	3,437	3,582	**63,300**	**63,400**	3,900	3,827	3,972
51,400	**51,500**	3,126	3,053	3,199	**57,400**	**57,500**	3,516	3,443	3,589	**63,400**	**63,500**	3,906	3,833	3,979
51,500	**51,600**	3,133	3,060	3,205	**57,500**	**57,600**	3,523	3,450	3,595	**63,500**	**63,600**	3,913	3,840	3,985
51,600	**51,700**	3,139	3,066	3,212	**57,600**	**57,700**	3,529	3,456	3,602	**63,600**	**63,700**	3,919	3,846	3,992
51,700	**51,800**	3,146	3,073	3,218	**57,700**	**57,800**	3,536	3,463	3,608	**63,700**	**63,800**	3,926	3,853	3,998
51,800	**51,900**	3,152	3,079	3,225	**57,800**	**57,900**	3,542	3,469	3,615	**63,800**	**63,900**	3,932	3,859	4,005
51,900	**52,000**	3,159	3,086	3,231	**57,900**	**58,000**	3,549	3,476	3,621	**63,900**	**64,000**	3,939	3,866	4,011
52,000					**58,000**					**64,000**				
52,000	**52,100**	3,165	3,092	3,238	**58,000**	**58,100**	3,555	3,482	3,628	**64,000**	**64,100**	3,945	3,872	4,018
52,100	**52,200**	3,172	3,099	3,244	**58,100**	**58,200**	3,562	3,489	3,634	**64,100**	**64,200**	3,952	3,879	4,024
52,200	**52,300**	3,178	3,105	3,251	**58,200**	**58,300**	3,568	3,495	3,641	**64,200**	**64,300**	3,958	3,885	4,031
52,300	**52,400**	3,185	3,112	3,257	**58,300**	**58,400**	3,575	3,502	3,647	**64,300**	**64,400**	3,965	3,892	4,037
52,400	**52,500**	3,191	3,118	3,264	**58,400**	**58,500**	3,581	3,508	3,654	**64,400**	**64,500**	3,971	3,898	4,044
52,500	**52,600**	3,198	3,125	3,270	**58,500**	**58,600**	3,588	3,515	3,660	**64,500**	**64,600**	3,978	3,905	4,050
52,600	**52,700**	3,204	3,131	3,277	**58,600**	**58,700**	3,594	3,521	3,667	**64,600**	**64,700**	3,984	3,911	4,057
52,700	**52,800**	3,211	3,138	3,283	**58,700**	**58,800**	3,601	3,528	3,673	**64,700**	**64,800**	3,991	3,918	4,063
52,800	**52,900**	3,217	3,144	3,290	**58,800**	**58,900**	3,607	3,534	3,680	**64,800**	**64,900**	3,997	3,924	4,070
52,900	**53,000**	3,224	3,151	3,296	**58,900**	**59,000**	3,614	3,541	3,686	**64,900**	**65,000**	4,004	3,931	4,076

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If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
65,000					**71,000**					**77,000**				
65,000	**65,100**	4,010	3,937	4,083	**71,000**	**71,100**	4,400	4,327	4,473	**77,000**	**77,100**	4,790	4,717	4,863
65,100	**65,200**	4,017	3,944	4,089	**71,100**	**71,200**	4,407	4,334	4,479	**77,100**	**77,200**	4,797	4,724	4,869
65,200	**65,300**	4,023	3,950	4,096	**71,200**	**71,300**	4,413	4,340	4,486	**77,200**	**77,300**	4,803	4,730	4,876
65,300	**65,400**	4,030	3,957	4,102	**71,300**	**71,400**	4,420	4,347	4,492	**77,300**	**77,400**	4,810	4,737	4,882
65,400	**65,500**	4,036	3,963	4,109	**71,400**	**71,500**	4,426	4,353	4,499	**77,400**	**77,500**	4,816	4,743	4,889
65,500	**65,600**	4,043	3,970	4,115	**71,500**	**71,600**	4,433	4,360	4,505	**77,500**	**77,600**	4,823	4,750	4,895
65,600	**65,700**	4,049	3,976	4,122	**71,600**	**71,700**	4,439	4,366	4,512	**77,600**	**77,700**	4,829	4,756	4,902
65,700	**65,800**	4,056	3,983	4,128	**71,700**	**71,800**	4,446	4,373	4,518	**77,700**	**77,800**	4,836	4,763	4,908
65,800	**65,900**	4,062	3,989	4,135	**71,800**	**71,900**	4,452	4,379	4,525	**77,800**	**77,900**	4,842	4,769	4,915
65,900	**66,000**	4,069	3,996	4,141	**71,900**	**72,000**	4,459	4,386	4,531	**77,900**	**78,000**	4,849	4,776	4,921
66,000					**72,000**					**78,000**				
66,000	**66,100**	4,075	4,002	4,148	**72,000**	**72,100**	4,465	4,392	4,538	**78,000**	**78,100**	4,855	4,782	4,928
66,100	**66,200**	4,082	4,009	4,154	**72,100**	**72,200**	4,472	4,399	4,544	**78,100**	**78,200**	4,862	4,789	4,934
66,200	**66,300**	4,088	4,015	4,161	**72,200**	**72,300**	4,478	4,405	4,551	**78,200**	**78,300**	4,868	4,795	4,941
66,300	**66,400**	4,095	4,022	4,167	**72,300**	**72,400**	4,485	4,412	4,557	**78,300**	**78,400**	4,875	4,802	4,947
66,400	**66,500**	4,101	4,028	4,174	**72,400**	**72,500**	4,491	4,418	4,564	**78,400**	**78,500**	4,881	4,808	4,954
66,500	**66,600**	4,108	4,035	4,180	**72,500**	**72,600**	4,498	4,425	4,570	**78,500**	**78,600**	4,888	4,815	4,960
66,600	**66,700**	4,114	4,041	4,187	**72,600**	**72,700**	4,504	4,431	4,577	**78,600**	**78,700**	4,894	4,821	4,967
66,700	**66,800**	4,121	4,048	4,193	**72,700**	**72,800**	4,511	4,438	4,583	**78,700**	**78,800**	4,901	4,828	4,973
66,800	**66,900**	4,127	4,054	4,200	**72,800**	**72,900**	4,517	4,444	4,590	**78,800**	**78,900**	4,907	4,834	4,980
66,900	**67,000**	4,134	4,061	4,206	**72,900**	**73,000**	4,524	4,451	4,596	**78,900**	**79,000**	4,914	4,841	4,986
67,000					**73,000**					**79,000**				
67,000	**67,100**	4,140	4,067	4,213	**73,000**	**73,100**	4,530	4,457	4,603	**79,000**	**79,100**	4,920	4,847	4,993
67,100	**67,200**	4,147	4,074	4,219	**73,100**	**73,200**	4,537	4,464	4,609	**79,100**	**79,200**	4,927	4,854	4,999
67,200	**67,300**	4,153	4,080	4,226	**73,200**	**73,300**	4,543	4,470	4,616	**79,200**	**79,300**	4,933	4,860	5,006
67,300	**67,400**	4,160	4,087	4,232	**73,300**	**73,400**	4,550	4,477	4,622	**79,300**	**79,400**	4,940	4,867	5,012
67,400	**67,500**	4,166	4,093	4,239	**73,400**	**73,500**	4,556	4,483	4,629	**79,400**	**79,500**	4,946	4,873	5,019
67,500	**67,600**	4,173	4,100	4,245	**73,500**	**73,600**	4,563	4,490	4,635	**79,500**	**79,600**	4,953	4,880	5,025
67,600	**67,700**	4,179	4,106	4,252	**73,600**	**73,700**	4,569	4,496	4,642	**79,600**	**79,700**	4,959	4,886	5,032
67,700	**67,800**	4,186	4,113	4,258	**73,700**	**73,800**	4,576	4,503	4,648	**79,700**	**79,800**	4,966	4,893	5,038
67,800	**67,900**	4,192	4,119	4,265	**73,800**	**73,900**	4,582	4,509	4,655	**79,800**	**79,900**	4,972	4,899	5,045
67,900	**68,000**	4,199	4,126	4,271	**73,900**	**74,000**	4,589	4,516	4,661	**79,900**	**80,000**	4,979	4,906	5,051
68,000					**74,000**					**80,000**				
68,000	**68,100**	4,205	4,132	4,278	**74,000**	**74,100**	4,595	4,522	4,668	**80,000**	**80,100**	4,985	4,912	5,058
68,100	**68,200**	4,212	4,139	4,284	**74,100**	**74,200**	4,602	4,529	4,674	**80,100**	**80,200**	4,992	4,919	5,064
68,200	**68,300**	4,218	4,145	4,291	**74,200**	**74,300**	4,608	4,535	4,681	**80,200**	**80,300**	4,998	4,925	5,071
68,300	**68,400**	4,225	4,152	4,297	**74,300**	**74,400**	4,615	4,542	4,687	**80,300**	**80,400**	5,005	4,932	5,077
68,400	**68,500**	4,231	4,158	4,304	**74,400**	**74,500**	4,621	4,548	4,694	**80,400**	**80,500**	5,011	4,938	5,084
68,500	**68,600**	4,238	4,165	4,310	**74,500**	**74,600**	4,628	4,555	4,700	**80,500**	**80,600**	5,018	4,945	5,090
68,600	**68,700**	4,244	4,171	4,317	**74,600**	**74,700**	4,634	4,561	4,707	**80,600**	**80,700**	5,024	4,951	5,097
68,700	**68,800**	4,251	4,178	4,323	**74,700**	**74,800**	4,641	4,568	4,713	**80,700**	**80,800**	5,031	4,958	5,103
68,800	**68,900**	4,257	4,184	4,330	**74,800**	**74,900**	4,647	4,574	4,720	**80,800**	**80,900**	5,037	4,964	5,110
68,900	**69,000**	4,264	4,191	4,336	**74,900**	**75,000**	4,654	4,581	4,726	**80,900**	**81,000**	5,044	4,971	5,116
69,000					**75,000**					**81,000**				
69,000	**69,100**	4,270	4,197	4,343	**75,000**	**75,100**	4,660	4,587	4,733	**81,000**	**81,100**	5,050	4,977	5,123
69,100	**69,200**	4,277	4,204	4,349	**75,100**	**75,200**	4,667	4,594	4,739	**81,100**	**81,200**	5,057	4,984	5,129
69,200	**69,300**	4,283	4,210	4,356	**75,200**	**75,300**	4,673	4,600	4,746	**81,200**	**81,300**	5,063	4,990	5,136
69,300	**69,400**	4,290	4,217	4,362	**75,300**	**75,400**	4,680	4,607	4,752	**81,300**	**81,400**	5,070	4,997	5,142
69,400	**69,500**	4,296	4,223	4,369	**75,400**	**75,500**	4,686	4,613	4,759	**81,400**	**81,500**	5,076	5,003	5,149
69,500	**69,600**	4,303	4,230	4,375	**75,500**	**75,600**	4,693	4,620	4,765	**81,500**	**81,600**	5,083	5,010	5,155
69,600	**69,700**	4,309	4,236	4,382	**75,600**	**75,700**	4,699	4,626	4,772	**81,600**	**81,700**	5,089	5,016	5,162
69,700	**69,800**	4,316	4,243	4,388	**75,700**	**75,800**	4,706	4,633	4,778	**81,700**	**81,800**	5,096	5,023	5,168
69,800	**69,900**	4,322	4,249	4,395	**75,800**	**75,900**	4,712	4,639	4,785	**81,800**	**81,900**	5,102	5,029	5,175
69,900	**70,000**	4,329	4,256	4,401	**75,900**	**76,000**	4,719	4,646	4,791	**81,900**	**82,000**	5,109	5,036	5,181
70,000					**76,000**					**82,000**				
70,000	**70,100**	4,335	4,262	4,408	**76,000**	**76,100**	4,725	4,652	4,798	**82,000**	**82,100**	5,115	5,042	5,188
70,100	**70,200**	4,342	4,269	4,414	**76,100**	**76,200**	4,732	4,659	4,804	**82,100**	**82,200**	5,122	5,049	5,194
70,200	**70,300**	4,348	4,275	4,421	**76,200**	**76,300**	4,738	4,665	4,811	**82,200**	**82,300**	5,128	5,055	5,201
70,300	**70,400**	4,355	4,282	4,427	**76,300**	**76,400**	4,745	4,672	4,817	**82,300**	**82,400**	5,135	5,062	5,207
70,400	**70,500**	4,361	4,288	4,434	**76,400**	**76,500**	4,751	4,678	4,824	**82,400**	**82,500**	5,141	5,068	5,214
70,500	**70,600**	4,368	4,295	4,440	**76,500**	**76,600**	4,758	4,685	4,830	**82,500**	**82,600**	5,148	5,075	5,220
70,600	**70,700**	4,374	4,301	4,447	**76,600**	**76,700**	4,764	4,691	4,837	**82,600**	**82,700**	5,154	5,081	5,227
70,700	**70,800**	4,381	4,308	4,453	**76,700**	**76,800**	4,771	4,698	4,843	**82,700**	**82,800**	5,161	5,088	5,233
70,800	**70,900**	4,387	4,314	4,460	**76,800**	**76,900**	4,777	4,704	4,850	**82,800**	**82,900**	5,167	5,094	5,240
70,900	**71,000**	4,394	4,321	4,466	**76,900**	**77,000**	4,784	4,711	4,856	**82,900**	**83,000**	5,174	5,101	5,246

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					**89,000**					**95,000**				
83,000	**83,100**	5,180	5,107	5,253	**89,000**	**89,100**	5,570	5,497	5,643	**95,000**	**95,100**	5,960	5,887	6,033
83,100	**83,200**	5,187	5,114	5,259	**89,100**	**89,200**	5,577	5,504	5,649	**95,100**	**95,200**	5,967	5,894	6,039
83,200	**83,300**	5,193	5,120	5,266	**89,200**	**89,300**	5,583	5,510	5,656	**95,200**	**95,300**	5,973	5,900	6,046
83,300	**83,400**	5,200	5,127	5,272	**89,300**	**89,400**	5,590	5,517	5,662	**95,300**	**95,400**	5,980	5,907	6,052
83,400	**83,500**	5,206	5,133	5,279	**89,400**	**89,500**	5,596	5,523	5,669	**95,400**	**95,500**	5,986	5,913	6,059
83,500	**83,600**	5,213	5,140	5,285	**89,500**	**89,600**	5,603	5,530	5,675	**95,500**	**95,600**	5,993	5,920	6,065
83,600	**83,700**	5,219	5,146	5,292	**89,600**	**89,700**	5,609	5,536	5,682	**95,600**	**95,700**	5,999	5,926	6,072
83,700	**83,800**	5,226	5,153	5,298	**89,700**	**89,800**	5,616	5,543	5,688	**95,700**	**95,800**	6,006	5,933	6,078
83,800	**83,900**	5,232	5,159	5,305	**89,800**	**89,900**	5,622	5,549	5,695	**95,800**	**95,900**	6,012	5,939	6,085
83,900	**84,000**	5,239	5,166	5,311	**89,900**	**90,000**	5,629	5,556	5,701	**95,900**	**96,000**	6,019	5,946	6,091
84,000					**90,000**					**96,000**				
84,000	**84,100**	5,245	5,172	5,318	**90,000**	**90,100**	5,635	5,562	5,708	**96,000**	**96,100**	6,025	5,952	6,098
84,100	**84,200**	5,252	5,179	5,324	**90,100**	**90,200**	5,642	5,569	5,714	**96,100**	**96,200**	6,032	5,959	6,104
84,200	**84,300**	5,258	5,185	5,331	**90,200**	**90,300**	5,648	5,575	5,721	**96,200**	**96,300**	6,038	5,965	6,111
84,300	**84,400**	5,265	5,192	5,337	**90,300**	**90,400**	5,655	5,582	5,727	**96,300**	**96,400**	6,045	5,972	6,117
84,400	**84,500**	5,271	5,198	5,344	**90,400**	**90,500**	5,661	5,588	5,734	**96,400**	**96,500**	6,051	5,978	6,124
84,500	**84,600**	5,278	5,205	5,350	**90,500**	**90,600**	5,668	5,595	5,740	**96,500**	**96,600**	6,058	5,985	6,130
84,600	**84,700**	5,284	5,211	5,357	**90,600**	**90,700**	5,674	5,601	5,747	**96,600**	**96,700**	6,064	5,991	6,137
84,700	**84,800**	5,291	5,218	5,363	**90,700**	**90,800**	5,681	5,608	5,753	**96,700**	**96,800**	6,071	5,998	6,143
84,800	**84,900**	5,297	5,224	5,370	**90,800**	**90,900**	5,687	5,614	5,760	**96,800**	**96,900**	6,077	6,004	6,150
84,900	**85,000**	5,304	5,231	5,376	**90,900**	**91,000**	5,694	5,621	5,766	**96,900**	**97,000**	6,084	6,011	6,156
85,000					**91,000**					**97,000**				
85,000	**85,100**	5,310	5,237	5,383	**91,000**	**91,100**	5,700	5,627	5,773	**97,000**	**97,100**	6,090	6,017	6,163
85,100	**85,200**	5,317	5,244	5,389	**91,100**	**91,200**	5,707	5,634	5,779	**97,100**	**97,200**	6,097	6,024	6,170
85,200	**85,300**	5,323	5,250	5,396	**91,200**	**91,300**	5,713	5,640	5,786	**97,200**	**97,300**	6,103	6,030	6,176
85,300	**85,400**	5,330	5,257	5,402	**91,300**	**91,400**	5,720	5,647	5,792	**97,300**	**97,400**	6,110	6,037	6,183
85,400	**85,500**	5,336	5,263	5,409	**91,400**	**91,500**	5,726	5,653	5,799	**97,400**	**97,500**	6,116	6,043	6,190
85,500	**85,600**	5,343	5,270	5,415	**91,500**	**91,600**	5,733	5,660	5,805	**97,500**	**97,600**	6,123	6,050	6,197
85,600	**85,700**	5,349	5,276	5,422	**91,600**	**91,700**	5,739	5,666	5,812	**97,600**	**97,700**	6,129	6,056	6,203
85,700	**85,800**	5,356	5,283	5,428	**91,700**	**91,800**	5,746	5,673	5,818	**97,700**	**97,800**	6,136	6,063	6,210
85,800	**85,900**	5,362	5,289	5,435	**91,800**	**91,900**	5,752	5,679	5,825	**97,800**	**97,900**	6,142	6,069	6,217
85,900	**86,000**	5,369	5,296	5,441	**91,900**	**92,000**	5,759	5,686	5,831	**97,900**	**98,000**	6,149	6,076	6,224
86,000					**92,000**					**98,000**				
86,000	**86,100**	5,375	5,302	5,448	**92,000**	**92,100**	5,765	5,692	5,838	**98,000**	**98,100**	6,155	6,082	6,230
86,100	**86,200**	5,382	5,309	5,454	**92,100**	**92,200**	5,772	5,699	5,844	**98,100**	**98,200**	6,162	6,089	6,237
86,200	**86,300**	5,388	5,315	5,461	**92,200**	**92,300**	5,778	5,705	5,851	**98,200**	**98,300**	6,168	6,095	6,244
86,300	**86,400**	5,395	5,322	5,467	**92,300**	**92,400**	5,785	5,712	5,857	**98,300**	**98,400**	6,175	6,102	6,251
86,400	**86,500**	5,401	5,328	5,474	**92,400**	**92,500**	5,791	5,718	5,864	**98,400**	**98,500**	6,181	6,108	6,257
86,500	**86,600**	5,408	5,335	5,480	**92,500**	**92,600**	5,798	5,725	5,870	**98,500**	**98,600**	6,188	6,115	6,264
86,600	**86,700**	5,414	5,341	5,487	**92,600**	**92,700**	5,804	5,731	5,877	**98,600**	**98,700**	6,194	6,121	6,271
86,700	**86,800**	5,421	5,348	5,493	**92,700**	**92,800**	5,811	5,738	5,883	**98,700**	**98,800**	6,201	6,128	6,278
86,800	**86,900**	5,427	5,354	5,500	**92,800**	**92,900**	5,817	5,744	5,890	**98,800**	**98,900**	6,207	6,134	6,284
86,900	**87,000**	5,434	5,361	5,506	**92,900**	**93,000**	5,824	5,751	5,896	**98,900**	**99,000**	6,214	6,141	6,291
87,000					**93,000**					**99,000**				
87,000	**87,100**	5,440	5,367	5,513	**93,000**	**93,100**	5,830	5,757	5,903	**99,000**	**99,100**	6,220	6,147	6,298
87,100	**87,200**	5,447	5,374	5,519	**93,100**	**93,200**	5,837	5,764	5,909	**99,100**	**99,200**	6,227	6,154	6,305
87,200	**87,300**	5,453	5,380	5,526	**93,200**	**93,300**	5,843	5,770	5,916	**99,200**	**99,300**	6,233	6,160	6,311
87,300	**87,400**	5,460	5,387	5,532	**93,300**	**93,400**	5,850	5,777	5,922	**99,300**	**99,400**	6,240	6,167	6,318
87,400	**87,500**	5,466	5,393	5,539	**93,400**	**93,500**	5,856	5,783	5,929	**99,400**	**99,500**	6,246	6,173	6,325
87,500	**87,600**	5,473	5,400	5,545	**93,500**	**93,600**	5,863	5,790	5,935	**99,500**	**99,600**	6,253	6,180	6,332
87,600	**87,700**	5,479	5,406	5,552	**93,600**	**93,700**	5,869	5,796	5,942	**99,600**	**99,700**	6,259	6,186	6,338
87,700	**87,800**	5,486	5,413	5,558	**93,700**	**93,800**	5,876	5,803	5,948	**99,700**	**99,800**	6,266	6,193	6,345
87,800	**87,900**	5,492	5,419	5,565	**93,800**	**93,900**	5,882	5,809	5,955	**99,800**	**99,900**	6,272	6,199	6,352
87,900	**88,000**	5,499	5,426	5,571	**93,900**	**94,000**	5,889	5,816	5,961	**99,900**	**100,000**	6,279	6,206	6,359
88,000					**94,000**									
88,000	**88,100**	5,505	5,432	5,578	**94,000**	**94,100**	5,895	5,822	5,968					
88,100	**88,200**	5,512	5,439	5,584	**94,100**	**94,200**	5,902	5,829	5,974					
88,200	**88,300**	5,518	5,445	5,591	**94,200**	**94,300**	5,908	5,835	5,981					
88,300	**88,400**	5,525	5,452	5,597	**94,300**	**94,400**	5,915	5,842	5,987					
88,400	**88,500**	5,531	5,458	5,604	**94,400**	**94,500**	5,921	5,848	5,994					
88,500	**88,600**	5,538	5,465	5,610	**94,500**	**94,600**	5,928	5,855	6,000					
88,600	**88,700**	5,544	5,471	5,617	**94,600**	**94,700**	5,934	5,861	6,007					
88,700	**88,800**	5,551	5,478	5,623	**94,700**	**94,800**	5,941	5,868	6,013					
88,800	**88,900**	5,557	5,484	5,630	**94,800**	**94,900**	5,947	5,874	6,020					
88,900	**89,000**	5,564	5,491	5,636	**94,900**	**95,000**	5,954	5,881	6,026					

$100,000 or over –
use the
Tax Computation Worksheet
on page 46

2008 Tax Computation Worksheet – Line 40

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is $100,000 or

Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least $100,000 but less than $145,460	$	x 6.5% (.065)	$	$ 218.25	$
$145,460 or over	$	x 6.75% (.0675)	$	$ 581.90	$

Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least $100,000 but less than $193,950	$	x 6.5% (.065)	$	$ 290.92	$
$193,950 or over	$	x 6.75% (.0675)	$	$ 775.80	$

Section C – Use if your filing status is **Married filing separately**. Complete the row below.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
$100,000 or over	$	x 6.75% (.0675)	$	$387.99	$

LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, enclose an additional sheet describing your particular circumstances.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please ✓ one: (If married filing joint return check one box for each spouse.)

You	Spouse	
☐	☐	Full-year Wisconsin resident; did not change domicile from Wisconsin during 2008.
☐	☐	Changed legal residence from Wisconsin during 2008; have not moved back to Wisconsin.
☐	☐	Changed legal residence from Wisconsin during or before 2008; have moved back to Wisconsin.
☐	☐	Changed legal residence to Wisconsin from _____ *(state)* on _____ *(date)* during 2008; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
☐	☐	Was a nonresident of Wisconsin for all of 2008. Resident of _____ *(Nonresident alien; please indicate country)*

If you changed your legal residence from Wisconsin during 2007 or 2008 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
   b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
   c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin.
   _____
2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____
   _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
   b. Was your job ☐ permanent, ☐ temporary, or ☐ seasonal? Check one and explain _____
   _____
7. In your new state of legal residence, referred to in question 2, did you:
   a. Register to vote? _____ If yes, when? _____ If no, why not? _____
   b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
   c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
   d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
   e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
   a. Performed services for income in Wisconsin? _____ If yes, when? _____
   b. Purchased/renewed Wisconsin auto license plates? _____ If yes, when? _____
   c. Renewed a Wisconsin driver's license? _____ If yes, when? _____
   d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when? _____
   e. Attended or sent your children to Wisconsin schools? _____ If yes, when? _____
   f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____ If yes, when? _____
   Type of license? _____ County purchased in? _____
   g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____
   h. Listed Wisconsin as your state of legal residence for purposes of your will? _____
   i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when? _____
   j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____ If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
   _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2008 tax returns, please explain.
    _____