

For this scenario, the taxpayer would like to schedule estimated tax payments for 2012.

Bank routing number: 075911852

Checking

Bank account number: 4444444444

Savings

Date:	Amount:
6/14/2012	\$4,001
9/14/2012	\$4,002
1/14/2013	\$4,003

(Test Drummer social security #400-00-5411)

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	12a C o d e		
						13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C o d e
						14 Other	12c C o d e	12d C o d e	
f Employee's address and ZIP code									
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
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Form **W-2** Wage and Tax Statement
 Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	12a C o d e		
						13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b C o d e
						14 Other	12c C o d e	12d C o d e	
f Employee's address and ZIP code									
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
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Form **W-2** Wage and Tax Statement
 Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

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			7 Social security tips		8 Allocated tips				
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f Employee's address and ZIP code									
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
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Form **W-2** Wage and Tax Statement
 Copy 1—For State, City, or Local Tax Department

2011

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		2011 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		\$							
		2a Taxable amount		\$					
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld					
		\$		\$					
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities					
		\$		\$					
		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other				
				\$ %					
		9a Your percentage of total distribution %		9b Total employee contributions					
		\$		\$					
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
\$				\$				\$	
				\$				\$	
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution			
		\$				\$			
		\$				\$			

Form **1099-R**

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$		2011		
		2a Taxable amount				
PAYER'S federal identification number		RECIPIENT'S identification number		Form 1099-R		Copy 1 For State, City, or Local Tax Department
		3 Capital gain (included in box 2a)		4 Federal income tax withheld		
RECIPIENT'S name		\$		\$		
		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)		8 Other		
		<small>IRA/SEP/SIMPLE</small> <input type="checkbox"/>		\$ %		
		9a Your percentage of total distribution %		9b Total employee contributions		
City, state, and ZIP code		\$		\$		
		10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		
\$		12 State tax withheld		13 State/Payer's state no.		14 State distribution
		\$		\$		
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution
		\$		\$		

Form **1099-R**

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		\$		2011					
		2a Taxable amount							
PAYER'S federal identification number		RECIPIENT'S identification number		Form 1099-R		Copy 1 For State, City, or Local Tax Department			
		\$		2b Taxable amount not determined <input type="checkbox"/>					
		3 Capital gain (included in box 2a)		4 Federal income tax withheld					
RECIPIENT'S name		\$		6 Net unrealized appreciation in employer's securities					
		5 Employee contributions /Designated Roth contributions or insurance premiums		\$					
		7 Distribution code(s)		8 Other					
Street address (including apt. no.)		IRA/SEP/SIMPLE <input type="checkbox"/>		\$					
		9a Your percentage of total distribution %		9b Total employee contributions					
		City, state, and ZIP code		%					
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
\$				\$				\$	
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution			
		\$				\$			
		\$				\$			

Form **1099-R**

Department of the Treasury - Internal Revenue Service

3232

 CORRECTED

OMB No. 1545-0238

2011**Form W-2G****Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction Act
Notice, see the **2011**
**General Instructions for
Certain Information
Returns.**

File with Form 1096.

Copy A
**For Internal Revenue
Service Center**

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings	2 Federal income tax withheld
	3 Type of wager	4 Date won
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no.	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ▶	Date ▶	

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

3232

 CORRECTED

OMB No. 1545-0238

2011**Form W-2G****Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction Act
Notice, see the **2011**
**General Instructions for
Certain Information
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File with Form 1096.

Copy A
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PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings	2 Federal income tax withheld
	3 Type of wager	4 Date won
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	7 Winnings from identical wagers	8 Cashier
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no.	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ►		Date ►

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

1 Wisconsin income tax

2011

For the year Jan. 1-Dec. 31, 2011,
or other tax year
beginning _____, 2011
ending _____, 20__.

Complete form using BLACK INK

Your social security number	Spouse's social security number
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DO NOT STAPLE

See page 34 before assembling return

PAPER CLIP payment here

Your legal last name	Legal first name	M.I.	Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2011.
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	
Home address (number and street). If you have a PO Box, see page 7.		Apt. no.	City, village, or town <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town
City or post office	State	Zip code	County of ▶ _____
Filing status Check <input checked="" type="checkbox"/> below			School district number See page 37 _____
<input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶			Special conditions <input type="checkbox"/> _____
<input type="checkbox"/> Head of household (see page 8). Also, check here if married..... ▶		Legal last name Legal first name M.I.	Print numbers like this → 0 1 2 3 4 5 6 7 8 9 NO COMMAS; NO CENTS
<input type="checkbox"/> If married, fill in spouse's SSN above and full name here			

Wisconsin residents working in Minnesota: Was any of your income from personal or professional services performed in Minnesota while a Wisconsin resident? (See instructions, page 8)

Yes If Yes, enter Minnesota income
 No _____ .00

1	Federal adjusted gross income (see page 9)	1	_____ .00
	Form W-2 wages included in line 1. ▶		_____ .00
2	State and municipal interest (see page 9)	2	_____ .00
3	Capital gain/loss addition (see page 10)	3	_____ .00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		_____ .00
	_____ .00 _____ .00 _____ .00 _____ .00	4	_____ .00
5	Add the amounts in the right column for lines 1 through 4	5	_____ .00
6	State tax refund (Form 1040, line 10)	6	_____ .00
7	United States government interest	7	_____ .00
8	Unemployment compensation (see page 12)	8	_____ .00
9	Social security adjustment (see page 12)	9	_____ .00
10	Capital gain/loss subtraction (see page 12)	10	_____ .00
11	Other subtractions } Fill in code number and amount, see page 13. } Fill in total other subtractions on line 11.		_____ .00
	_____ .00 _____ .00 _____ .00		
	_____ .00 _____ .00	11	_____ .00
12	Add lines 6 through 11	12	_____ .00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	_____ .00



NO COMMAS; NO CENTS

14	Wisconsin income from line 13		14	.00	
15	Standard deduction. See table on page 45, OR If someone else can claim you (or your spouse) as a dependent, see page 22 and check here		15	.00	
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0		16	.00	
17	Exemptions (Caution: See page 22)				
a	Fill in exemptions from your federal return	x \$700	17a	.00	
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse =	x \$250	17b	.00	
c	Add lines 17a and 17b		17c	.00	
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income		18	.00	
19	Tax (see table on page 38)		19	.00	
20	Itemized deduction credit. Enclose Schedule 1, page 4		20	.00	
21	Armed forces member credit (must be stationed outside U.S. See page 23)		21	.00	
22	School property tax credit				
a	Rent paid in 2011—heat included	.00	} Find credit from table page 24. . . 22a	.00	
	Rent paid in 2011—heat not included	.00			
b	Property taxes paid on home in 2011	.00	} Find credit from table page 25. . . 22b	.00	
23	Historic rehabilitation credits		23	.00	
24	Working families tax credit	} If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25	24	.00	
25	Certain nonrefundable credits from line 6 of Schedule CR		25	.00	
26	Add credits on lines 20 through 25		26	.00	
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0		27	.00	
28	Alternative minimum tax. Enclose Schedule MT		28	.00	
29	Add lines 27 and 28		29	.00	
30	Married couple credit. Enclose Schedule 2, page 4	30	.00		
31	Other credits from Schedule CR, line 19	31	.00		
32	Net income tax paid to another state. Enclose Schedule OS	32	.00		
33	Add lines 30, 31, and 32	33	.00		
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	.00		
35	Economic development surcharge. Enclose Schedule EDS	35	.00		
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here	36	.00		
37	Donations (decreases refund or increases amount owed)				
a	Endangered resources 	.00	f	Firefighters memorial 	.00
b	Packers football stadium 	.00	g	Prostate cancer research 	.00
c	Breast cancer research 	.00	h	Military family relief 	.00
d	Veterans trust fund 	.00	i	Feeding America 	.00
e	Multiple sclerosis 	.00	j	Red Cross WI Disaster Relief 	.00
	Total (add lines a through j)		37k	.00	
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29)	.00 x .33 =	38	.00	
39	Credit repayments and other penalties (see page 29)		39	.00	
40	Add lines 34 through 36, and 37k through 39		40	.00	



NO COMMAS; NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 22)

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

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

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 27)

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

	(A) YOURSELF	(B) SPOUSE		
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1	.00	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2	.00	.00
3	Combine lines 1 and 2. This is earned income	3	.00	.00
4	Add amounts from your federal Form 1040, lines 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4	.00	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5	.00	.00
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	.00	.00
7	Rate of credit is .03 (3%)	7	x .03	
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8	.00	Do not fill in more than \$480.



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

PART I - QUALIFICATION FOR THE CREDIT OR DEDUCTION

a. Name of business that relocated to Wisconsin

b. Date business relocated to Wisconsin

- 1 Fill in the amount of wages paid by the business during the taxable year to employees who were residents of Wisconsin at the time the wages were paid. **1** _____
- 2 Fill in the total amount of wages paid by the business during the taxable year to all employees of the business. **2** _____
- 3 Divide the amount on line 1 by the amount on line 2 **3** _____

NOTE: The business qualifies for the credit or deduction if either (1) the amount on line 1 is at least \$200,000 or (2) the decimal amount on line 3 is .5100 (51%) or more, AND the sole proprietor, tax-option (S) corporation, partnership, LLC, or corporation has not done business in Wisconsin during any of the two taxable years preceding the first taxable year in which otherwise eligible to claim the credit or deduction.

PART II - SOLE PROPRIETORS, ESTATES, AND TRUSTS

- 4 Fill in the net profit or (loss) from Schedule C or F that is attributable to the business after it relocated to Wisconsin (see instructions) **4** _____
- 5 Fill in the ordinary gain or (loss) from Form 4797 and reported on line 14 of federal form 1040 (line 7 of Form 1041) that is attributable to the business after it relocated to Wisconsin (see instructions). **5** _____
- 6 Fill in the amount of capital gain or (loss) reported on federal Schedule D that was attributable to the sale of business assets that occurred after the business relocated to Wisconsin **6** _____
- 7 Combine lines 4, 5, and 6. (If line 7 is zero or a negative amount, your deduction is zero (-0-). Do not complete lines 8 and 9). **7** _____
- 8 Combine lines 4 and 5. Fill in the result on line 8, but not more than the amount on line 7. If line 8 is greater than zero, this is your deduction for income from the relocated business. Complete line 9 if line 6 shows a capital gain . . . **8** _____

9 Subtract line 8 from line 7. Fill in the result on line 9. But, if line 8 is a negative amount, fill in the amount from line 7. This is the amount that may be claimed as a subtraction on Wisconsin Schedule WD for capital gain from the relocated business **9** _____

PART III – SHAREHOLDERS, PARTNERS OR MEMBERS OF A TAX-OPTION (S) CORPORATION, PARTNERSHIP, OR LIMITED LIABILITY COMPANY

10 Name of partnership, limited liability company (LLC), or tax-option (S) corporation that has relocated to Wisconsin and date of the relocation to Wisconsin.

11 Fill in your share of the income, deductions, and other items from Wisconsin Schedule 3K-1 or 5K-1 that relates to amounts earned or incurred after the business relocated to Wisconsin. Do NOT include amounts reported on federal Schedule D **11** _____

12 Fill in your share of any capital gain or (loss) from the relocated business from Schedule 3K-1 or 5K-1 that was attributable to the sale of business assets that occurred after the business relocated to Wisconsin **12** _____

13 Combine lines 11 and 12. (If line 13 is zero or a negative amount, your deduction is zero (-0-). Do not complete line 14) **13** _____

14 Fill in the smaller of the amount on line 11 or line 13. If line 14 is greater than zero, this is your deduction for income from the relocated business. Complete line 15 if line 12 shows a capital gain **14** _____

15 Subtract line 14 from line 13. Fill in the result on line 15. But, if line 14 is a negative amount, fill in the amount from line 13. This is the amount that may be claimed as a subtraction for capital gain from the relocated business (see instructions) **15** _____

PART IV – CORPORATIONS THAT RELOCATED TO WISCONSIN (NOT INCLUDING TAX-OPTION (S) CORPORATIONS)

16 If you qualify for the credit, check box 16 and see the instructions for line 37 of Form 4 or line 24 of Form 5 **16**

**Job Creation
Deduction**

2011

Wisconsin Department
of Revenue

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

Read instructions before filling in this form

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

1	Fill in the number of full-time equivalent employees you employed in Wisconsin during your taxable year beginning in 2011 (see instructions)	1	
2	Fill in the number of full-time equivalent employees you employed in Wisconsin during your taxable year beginning in 2010 (see instructions)	2	
3	Subtract line 2 from line 1. (If line 2 is greater than line 1, fill in zero (0) on line 3. Do not complete the rest of the schedule. You do not qualify for the deduction)	3	
4	If the gross receipts (see definition in instructions) from the business were \$5,000,000 or less during the 2011 taxable year, fill in \$4,000 on line 4; if gross receipts from the business were greater than \$5,000,000 during the 2011 taxable year, fill in \$2,000 on line 4	4	.00
5	Multiply line 3 by the amount on line 4	5	.00
6	Fill in 2011 job creation deduction passed through from other entities	6	.00
7	Add the amounts on lines 5 and 6. This is your 2011 job creation deduction (see instructions)	7	.00
7a	Fiduciaries – Fill in the amount of the deduction allocated to beneficiaries. . .	7a	.00
7b	Fiduciaries – Subtract line 7a from line 7	7b	.00



Read instructions before filling in this schedule

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

1 Enter amount paid to reimburse an individual for tuition that the individual paid or incurred to attend a qualified postsecondary institution from which the individual graduated in 2011 . . .	1	
2 Enter percentage (25% (0.25) or 30% (0.30) - see instructions)	2	X
3 Multiply line 1 by the percentage on line 2.	3	
4 Enter postsecondary education credit passed through from other entities.	4	
5 Add lines 3 and 4. This is your 2011 postsecondary education credit.	5	
5a Fiduciaries - enter the amount of credit allocated to beneficiaries	5a	
5b Fiduciaries - subtract line 5a from line 5	5b	
6 Carryover of unused postsecondary education credit	6	
7 Add lines 5 and 6 (lines 5b and 6 if fiduciary). This is the available postsecondary education credit	7	

Sign below.

I certify that I (or this entity) will not be reimbursed for any amount of tuition on which this credit is based.

Signature of claimant or authorized representative	Date
--	------

Instructions for 2011 Schedule PE

Purpose of Schedule PE

Use Schedule PE to claim the postsecondary education credit. This credit is available to a business that reimburses certain individuals for the tuition paid or incurred to attend a qualified postsecondary institution.

Who is Eligible to Claim the Credit

A corporation, sole proprietor, partner, member of a limited liability company (LLC), or a shareholder of a tax-option corporation may claim the credit.

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

Limitations

- No credit is allowed unless the claimant certifies to the department that the claimant will not be reimbursed for any amount of tuition for which the credit is claimed.
- A claimant may not claim the credit for any tuition amounts the individual claimed as a Wisconsin subtraction from income for tuition expense or that was excluded from the individual's income under the employer's educational assistance program.

- The credit may not be claimed for tuition amounts that the claimant paid or incurred for a family member of the claimant or for a family member of a managing employee unless (a) the family member was employed an average of at least 20 hours per week as an employee of the claimant, or as an employee of the claimant's business, during the one-year period prior to commencing participation in the education program, and (b) the family member is enrolled in a course of instruction that is substantially related to the claimant's business.

"Family member" means a spouse, child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related by blood, marriage or adoption.

"Managing employee" means an individual who wholly or partially exercises operational or managerial control over, or who directly or indirectly conducts, the operation of the claimant's business.

- The individual who was reimbursed for tuition was eligible for a grant from the federal Pell Grant Program.
- The credit may not be claimed for tuition paid or incurred for an individual who is not a resident of Wisconsin.
- The credit must be claimed within four years of the unextended due date of the return.

Name	Identifying Number
Part I Credits for Individuals, Fiduciaries, and Corporations	
A. Nonrefundable Credits (claimed before alternative minimum tax)	
1 Postsecondary education credit (Schedule PE, line 7)	1 .00
2 Water consumption credit (Schedule WC, line 10)	2 .00
3 Health insurance risk-sharing plan assessments credit – • <i>Corporations</i> (see line 32 to claim this credit) • <i>Fiduciaries</i> (see instructions) – Beneficiaries portion .00 • <i>Individuals</i> (enter amount from Schedule 2K-1, 3K -1, or 5K-1)	3 .00
4 Film production company investment credit carryforward (Schedule FP, line 8)	4 .00
5 Community rehabilitation program credit (Schedule CM, line 5 or 5b for fiduciaries)	5 .00
6 Add lines 1 through 5 and enter on line 6. • <i>Individuals and Fiduciaries</i> Enter this amount on line 25 of Form 1, line 51 of Form 1NPR, line 8 of Form 2, or line 19 of Form 4T. • <i>Corporations</i> Enter this amount on line 30 of Part II	6 .00
B. Nonrefundable Credits	
7 Film production services credit carryforward (Schedule FP, line 7)	7 .00
8 Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	8 .00
9 Manufacturing investment credit (Schedule MI, line 6)	9 .00
10 Dairy and livestock farm investment credit (Schedule DI, line 9)	10 .00
11 Ethanol and biodiesel fuel pump credit (Schedule EB, line 7)	11 .00
12 Development zones credit (Schedule DC, lines 7, 15, and 23)	12 .00
13 Technology zone credit (Schedule TC, line 8)	13 .00
14 Economic development tax credit (Schedule ED, line 5)	14 .00
15 Early stage seed investment credit (Schedule VC, line 12)	15 .00
16 Angel investment credit – Individuals only (Schedule VC, line 6)	16 .00
17 Internet equipment credit (Schedule IE, line 5)	17 .00
18 Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries)	18 .00
19 Add lines 7 through 18 and enter on line 19. • Individuals and Fiduciaries: Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 19 of Form 4T. • Corporations: Enter this amount on line 31 of Part II	19 .00
C. Refundable Credits	
20 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	20 .00
21 Dairy manufacturing facility investment credit (Schedule DM, line 13 or 13b for fiduciaries)	21 .00
22 Dairy cooperatives credit (Schedule DM, line 14 or 14b for fiduciaries)	22 .00
23 Meat processing facility investment credit (Schedule MP, line 7 or 7b for fiduciaries)	23 .00
24 Film production services credit (Schedule FP, line 3 or 3b for fiduciaries)	24 .00
25 Film production company investment credit (Schedule FP, line 6 or 6b for fiduciaries)	25 .00
26 Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries)	26 .00
27 Food processing plant and food warehouse investment credit (Schedule FW, line 7 or 7b for fiduciaries)	27 .00
28 Beginning farmer and farm asset owner credit (Schedule FL, line 2, 6 or 6b for fiduciaries)	28 .00
29 Add lines 20 through 28 and enter on line 29. • Individuals and Fiduciaries: Enter this amount on line 49 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 30 of Form 4T. • Corporations: Enter this amount on line 49 of Part II	29 .00



**Community Rehabilitation
Program Credit**

2011

Wisconsin Department
of Revenue

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

Read instructions before filling in this form

Name	Identifying Number
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Caution: This credit may only be claimed for taxable years beginning on or after August 1, 2011.

Part I – To be completed by claimant

- 1 Enter amount paid in the taxable year to a community rehabilitation program to perform work for your business. Do not fill in more than \$500,000 **1** _____
- 2 Multiply line 1 by 5% (0.05). **2** _____
- 3 If you paid an amount to more than one community rehabilitation program to perform work for your business, fill in the amount from line 2 of any additional Schedules CM **3** _____
- 4 Enter community rehabilitation program credit passed through from other entities **4** _____
- 5 Add lines 2, 3, and 4. This is your 2011 credit (see instructions) **5** _____
- 5a Fiduciaries – enter the amount of credit allocated to beneficiaries **5a** _____
- 5b Fiduciaries – subtract line 5a from line 5 **5b** _____

Part II – To be completed by the community rehabilitation program

- 1 Name and address of entity providing the community rehabilitation program

- 2 Name of entity for which work was provided _____
- 3 Date contract signed _____ 4 Termination date of contract _____
- 5 Total contract price _____
- 6 Amount of the contract price that was for work performed _____
- 7 Date payment received for amount on line 6 above _____

Sign Here 

Authorized community rehabilitation program representative

Date

Wisconsin Venture Capital Credits

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

2011

Wisconsin Department
of Revenue

Read instructions before filling in this schedule

Name	Identifying Number
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If you qualify for the angel investment credit, complete Part I. If you qualify for the early stage seed investment credit, complete Part II.

Part I Angel Investment Credit

1 Fill in the following information regarding your investments in qualified new business ventures that the Department of Commerce or the Wisconsin Economic Development Corporation has verified as first eligible for a tax credit in 2011 (attach separate schedules if more space is needed):

Date Investment Made	Name and Address of Qualified New Business Venture	Total Investment	Qualified Investment

- Total qualified investments **1** _____
- 2** Multiply the amount on line 1 by 25% (0.25)..... **2** _____
- 3** Fill in the 2011 angel investment credit passed through from angel investment networks **3** _____
- 4** Add lines 2 and 3. This is your 2011 credit **4** _____
- 4a** Fiduciaries - enter the amount of credit allocated to beneficiaries **4a** _____
- 4b** Fiduciaries - subtract line 4a from line 4 **4b** _____
- 5** Carryover of unused angel investment credit (see instructions) **5** _____
- 6** Add lines 4 and 5 (lines 4b and 5 if fiduciary). This is the available angel investment credit ... **6** _____

Dairy Manufacturing Facility Investment Credits

2011

Wisconsin Department of Revenue

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

Read instructions before filling in this schedule

Name	Identifying Number
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Part I: Amount of Credit Allocated by Department of Commerce or Department of Agriculture, Trade and Consumer Protection

- 1 Fill in the amount paid in 2011 for the following items if used exclusively for dairy manufacturing, as shown in your application to the Wisconsin Department of Commerce or Department of Agriculture, Trade and Consumer Protection
- a Building construction, including storage and warehouse facilities **1a** _____
 - b Building additions **1b** _____
 - c Upgrades to utilities, including water, electric, heat, and waste facilities **1c** _____
 - d Milk intake and storage equipment **1d** _____
 - e Processing and manufacturing equipment, including pipes, motors, pumps, valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and churns **1e** _____
 - f Packaging and handling equipment, including sealing, bagging, boxing, labeling, conveying, and product movement equipment **1f** _____
 - g Warehouse equipment, including storage racks **1g** _____
 - h Waste treatment and waste management equipment, including tanks, blowers, separators, dryers, digesters, and equipment that uses waste to produce energy, fuel, or industrial products **1h** _____
 - i Computer software and hardware used for managing the claimant's dairy manufacturing operation, including software and hardware related to logistics, inventory management, and production plant controls **1i** _____
 - j Other (list) _____ **1j** _____
- 2 Add lines 1a through 1j **2** _____
- 3 Amount of credit as allocated by the Wisconsin Department of Commerce or the Department of Agriculture, Trade and Consumer Protection for amount on line 2. Continue to Part II or Part III, as applicable **3** _____

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

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

Part III: Dairy Cooperatives Credit

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

Part IV: Application of Limitation

9	Add lines 5 and 8.	9	_____
10a	Maximum credit. Check (✓) the space next to "10a" if you are required to submit more than one Schedule DM (see instructions) <input type="checkbox"/>	10a	\$200,000
10b	Fill in the credit computed on Schedule DM for years 2007 to 2010 (from 2010 Schedule DM, line 10b plus lines 13 and 14)	10b	_____
10c	Subtract line 10b from line 10a.	10c	_____
11	Fill in the smaller of line 9 or line 10c	11	_____

Part V: Available Amount of Each Credit

12	Divide the amount on line 11 by the amount on line 9 and enter the result as a percentage (if the result is 1, enter 100.0000%)	12	_____ %
13	Multiply the amount on line 5 by the amount on line 12 and enter the result. This is the available dairy manufacturing facility investment credit, subject to the limitation provided in the instructions.	13	_____
13a	Fiduciaries - enter the amount of credit allocated to beneficiaries	13a	_____
13b	Fiduciaries - subtract line 13a from line 13 (enter on Schedule CR).	13b	_____
14	Multiply the amount on line 8 by the amount on line 12 and enter the result. This is the available dairy cooperatives credit, subject to the limitation provided in the instructions	14	_____
14a	Fiduciaries - enter the amount of credit allocated to beneficiaries	14a	_____
14b	Fiduciaries - subtract line 14a from line 14 (enter on Schedule CR).	14b	_____

Instructions for 2011 Schedule DM

General Instructions

Purpose of Schedule DM

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

For information on how to become certified by the DATCP, visit the DATCP web site at datcp.wi.gov or write to the Wisconsin Department of Agriculture, Trade and Consumer Protection, PO Box 8911, Madison, WI 53708-8911.

Who is Eligible to Claim the Credit

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

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

For dairy manufacturing facilities of entities other than dairy cooperatives, the maximum dairy manufacturing facility investment credit available to all claimants for taxable years beginning in 2009 is \$700,000. For dairy manufacturing facilities of dairy cooperatives, the maximum credit available to all claimants for taxable years beginning in 2010 is \$700,000.

Caution: Credit is Income

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

Specific Instructions

Line 1. Fill in on lines 1a through 1j the cost of constructing, improving, or acquiring buildings or facilities, or acquiring equipment, related to the claimant's dairy manufacturing operation. The property must have been acquired and placed in service in the taxable year beginning in 2010. The property must be used exclusively for dairy manufacturing.

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

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

Note: The amounts you enter in line 1 should match the amounts in your application to the Wisconsin DOC or the DATCP.

Legal name(s) shown on Form 1, 1NPR, 2, 3, 4, 4T, 5 or 5S	Identifying Number
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Part I Complete if claiming the beginning farmer credit

- 1 Fill in name and address of established farmer from whom you are leasing agricultural assets

- 2 Fill in the amount paid in 2011 to enroll in a farm financial management course at an educational institution. Do not fill in more than \$500. Fill in here and on line 28 of Schedule CR **2** _____ **.00**

Part II Complete if claiming the farm asset owner credit

- 1 Fill in name and address of beginning farmer to whom you are leasing agricultural assets

- 2 Date of lease agreement _____
- 3 Amount received from the beginning farmer as lease payments in 2011 **3** _____ **.00**
- 4 Multiply line 3 by 15% (.15) **4** _____ **.00**
- 5 Fill in the farm asset owner credit passed through from other entities **5** _____ **.00**
- 6 Add lines 4 and 5. This is your 2011 farm asset owner credit (see instructions) . **6** _____ **.00**
- 6a Fiduciaries – Enter the amount of credit allocated to beneficiaries **6a** _____ **.00**
- 6b Fiduciaries – Subtract line 6a from line 6 **6b** _____ **.00**

INSTRUCTIONS

GENERAL INSTRUCTIONS

Purpose of Schedule FL

A beginning farmer uses Schedule FL to claim the beginning farmer credit. An established farmer uses Schedule FL to claim the farm asset owner credit.

Who is Eligible to Claim the Credit

The beginning farmer credit is only available to individuals who lease agricultural assets from an established farmer. The farm asset owner credit is available to any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax option (S) corporation, insurance company, or tax-exempt organization that leases agricultural assets to a beginning farmer.

A claim may not be filed on behalf of a deceased person.

The credits can only be claimed by full-year residents of Wisconsin. The credit must be claimed within 4 years of the unextended due date of the return.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit; instead the credit flows through to the partners, members, or shareholders based on their ownership interests.

Estates and trusts share the credit with their beneficiaries in proportion to the income allocable to each.

To be eligible for the credit, both the beginning farmer and the established farmer must have a certificate of eligibility

SCHEDULE EDS

Economic Development Surcharge

2011

Wisconsin Department of Revenue

(To be completed only by individuals, estates, and trusts)

◆ Enclose with your Wisconsin income tax return ◆

Name(s) shown on Form 1, 1NPR, or 2	Identifying number as shown on page 1 of your tax return
-------------------------------------	--

<p>1 If you have gross receipts of \$4,000,000 or more from trade or business activities, fill in your nonfarm net business income (if your nonfarm income is a net loss, fill in -0- and enter \$25 on line 2). Note: If you are engaged only in farming, do not complete lines 1 and 2. Instead, complete line 3</p>	1	
<p>2 Multiply the amount on line 1 by .002 and fill in the result. But, if the result is less than \$25, fill in \$25. If the result is more than \$9,800, fill in \$9,800. Fill in here and on line 35 of Form 1, line 61 of Form 1NPR, or line 18 of Form 2</p>	2	
<p>3 If you are engaged only in farming in Wisconsin and have gross receipts from farming of \$4,000,000 or more for federal income tax purposes, fill in \$25 here and on line 35 of Form 1, line 61 of Form 1NPR, or line 18 of Form 2</p>	3	

GENERAL INSTRUCTIONS

Who is subject to the surcharge The economic development surcharge applies to individuals, estates, and trusts who must file a Wisconsin income tax return and have:

- Trade or business activities (including activities as a statutory employee) in Wisconsin and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

Exceptions The surcharge does not apply to an individual who is a duly ordained, commissioned, or licensed minister, member of a religious order, or Christian Science practitioner. This exception is limited to income related to the performance of ministerial services, duties required by the order, or service as a Christian Science practitioner.

Definitions

Farming Farming is 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, aren't treated as an agricultural or horticultural commodity. Raising or harvesting Christmas trees is not considered farming.

Gross receipts Gross receipts from trade or business activities include:

- Total receipts or sales from all farm and nonfarm trade or business activities (as defined later) reportable for federal income tax purposes, before deducting returns and allowances or any other business expenses.

- Total wages received as a statutory employee, before deducting any business expenses.

Gross receipts from nonfarm trade or business activities include the amount from line 1 of federal Schedule C or C-EZ plus the gross sales price of business assets producing ordinary income or loss from federal Form 4797.

Gross receipts from farming include the total receipts or sales from lines 1c, 2a, 2b, 3a, 4a, 5a, 6a, 7a and 7b of federal Schedule F plus the sales price of farm assets producing ordinary income or loss from federal Form 4797.

Net business income Net business income is the net profit (loss) from trades or businesses (as defined later) **except farming**. It includes net income received as a statutory employee, reportable on federal Schedule C, line 31, or Schedule C-EZ, line 3. The net profit is all business income less all deductible business expenses for federal income tax purposes, even though some business activities may be conducted outside Wisconsin. It includes ordinary income (loss) reported on Form 4797, line 18b. For purposes of computing the surcharge, net business income is reduced by the deductible part of federal self-employment taxes paid on the business income and for the federal self-employed health insurance deduction if the insurance plan was established under the business.

SCHEDULE OS

Wisconsin
Department of Revenue

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

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

2011

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

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2011 and have paid 2011 state income tax **on the same income** to Wisconsin and another state.



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

NO COMMAS; NO CENTS

	State 1 <small>Postal abbr. ↑</small>	State 2 <small>Postal abbr. ↑</small>	State 3 <small>Postal abbr. ↑</small>	State 4 <small>Postal abbr. ↑</small>
■ PART I – Income From Other State				
<u>1</u> Wages, salaries, tips, etc. . . . .	.00	.00	.00	.00
<u>2</u> Taxable interest . . . . .	.00	.00	.00	.00
<u>3</u> Ordinary dividends . . . . .	.00	.00	.00	.00
<u>4</u> Business income / loss . . . . .	.00	.00	.00	.00
<u>5</u> Capital gain / loss . . . . .	.00	.00	.00	.00
<u>6</u> Other gains / losses . . . . .	.00	.00	.00	.00
<u>7</u> IRA distributions, pensions, and annuities . . . . .	.00	.00	.00	.00
<u>8</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	.00	.00	.00	.00
<u>9</u> Farm income / loss . . . . .	.00	.00	.00	.00
<u>10</u> Unemployment compensation . . . . .	.00	.00	.00	.00
<u>11</u> Social security benefits . . . . .	.00	.00	.00	.00
<u>12</u> Other income . . . . .	.00	.00	.00	.00
<u>13</u> Add lines 1 through 12 in each column . . . . .	.00	.00	.00	.00
Adjustments to Income				
<u>14</u> Archer MSA or health savings accounts deduction . . . . .	.00	.00	.00	.00
<u>15</u> Business expenses of reservists, performing artists, and fee-basis public officials . . . . .	.00	.00	.00	.00
<u>16</u> Moving expenses . . . . .	.00	.00	.00	.00
<u>17</u> Deductible part of self-employment tax . . . . .	.00	.00	.00	.00
<u>18</u> Self-employed SEP, SIMPLE, and qualified plans . . . . .	.00	.00	.00	.00
<u>19</u> Self-employed health insurance deduction . . . . .	.00	.00	.00	.00
<u>20</u> IRA deduction . . . . .	.00	.00	.00	.00
<u>21</u> Student loan interest deduction . . . . .	.00	.00	.00	.00
<u>22</u> Other adjustments to income . . . . .	.00	.00	.00	.00
<u>23</u> Add lines 14 through 22 in each column . . . . .	.00	.00	.00	.00
<u>24</u> Total income taxed by other state – subtract line 23 from line 1300	.00	.00	.00

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
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NO COMMAS; NO CENTS

	State 1	State 2	State 3	State 4
■ PART II – Calculation of Credit				
25 Postal abbreviation for state to which tax was paid	_ _ _ _	_ _ _ _	_ _ _ _	_ _ _ _
26 Income taxable to both Wisconsin and other state (see instructions) . . . . .	.00	.00	.00	.00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) . . . . .	.00	.00	.00	.00
28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit . . . . .	.00	.00	.00	.00
29 Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000 . . . . .	.	.	.	.
30 Multiply line 28 by line 29. Round the result to the nearest dollar . . . . .	.00	.00	.00	.00
31 Income and franchise tax (see instructions) . . . . .	.00	.00	.00	.00
32 Add lines 30 and 31 in each column . . . . .	.00	.00	.00	.00
33 Add the amounts in each column of line 32. Fill in the total here				33 .00
34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS				34 .00
35 Add lines 33 and 34				35 .00
36 Fill in the amount from: • Line 29 of Form 1 less the amounts on lines 30 and 31 of Form 1, or • Line 55 of Form 1NPR less the amounts on lines 56 and 57 of Form 1NPR, or • Line 12 of Form 2 less the amount on line 13 of Form 2				36 .00
37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions)				37 .00



2011

CAPITAL GAINS AND LOSSES

SCHEDULE WD

◆ Enclose with your Wisconsin income tax return ◆

Wisconsin Department of Revenue

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I		()		
2 Short-term totals from all Forms 8949 with box B checked in Part I		()		
3 Short-term totals from all Forms 8949 with box C checked in Part I		()		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				6
7 Short-term capital loss carryover from 2010 Wisconsin Schedule WD, line 32				7 ()
8 Net short-term capital gain or (loss). Combine lines 1 through 7 in column (h)				8

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
9 Long-term totals from all Forms 8949 with box A checked in Part II		()		
10 Long-term totals from all Forms 8949 with box B checked in Part II		()		
11 Long-term totals from all Forms 8949 with box C checked in Part II		()		
12 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				12
13 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				13
14 Capital gain distributions				14
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				15
16 Long-term capital loss carryover from 2010 Wisconsin Schedule WD, line 37				16 ()
17 Net long-term capital gain or (loss). Combine lines 9 through 16 in column (h). Then go to Part III on the back				17

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Part III Summary of Parts I and II (see instructions)

Table with 2 columns: Description and Line Number. Rows include: 18 Combine lines 8 and 17, and fill in the net gain or (loss) here... 19 If line 18 shows a gain, fill in the smaller of line 17 or 18... 20 Fill in 30% of line 19... 21 Fill in the amount of long-term capital gain from the sale of farm assets... 22 Fill in the amount of long-term capital gain included in line 17... 23 Divide line 21 by line 22... 24 Multiply line 19 by the decimal amount on line 23... 25 Fill in 30% of line 24... 26 Add lines 20 and 25... 27 Subtract line 26 from line 18... 28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income...

Note: When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, on line 7, column B of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)

Table with 2 columns: Description and Line Number. Rows include: 29 Adjustment (see instructions for Part IV) a Fill in gain from federal Form 1040, line 13... 29a b Fill in gain from Wisconsin Schedule WD, line 27... 29b c If line 29b is more than 29a, subtract line 29a from line 29b... 29c d If line 29b is less than 29a, subtract line 29b from line 29a... 29d e Fill in loss from federal Form 1040, line 13 as a positive amount... 29e f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount... 29f g If line 29f is more than line 29e, subtract line 29e from line 29f... 29g h If line 29f is less than line 29e, subtract line 29f from line 29e... 29h

Part V Computation of Capital Loss Carryovers from 2011 to 2012 (Complete this part if the loss on line 18 is more than the loss on line 28.)

Table with 2 columns: Description and Line Number. Rows include: Short-Term Capital Loss Carryover 30 Fill in loss shown on line 8 as a positive amount... 31 Fill in gain shown on line 17... 32 Subtract line 31 from line 30... 33 Fill in the smaller of line 28 or line 32... 34 Subtract line 33 from line 32... Long-Term Capital Loss Carryover 35 Fill in loss from line 17 as a positive amount... 36 Fill in gain shown on line 8... 37 Subtract line 36 from line 35... 38 Subtract line 33 from line 28... 39 Subtract line 38 from line 37...

Schedule **CG**

Wisconsin
Department of Revenue

**Income Tax Deferral of
Long-Term Capital Gain**

Enclose with Wisconsin Form 1 or 1NPR

2011

Your name	Your social security number
Spouse's name if filing a joint return	Spouse's social security number

- 1 Date asset sold that generated the long-term capital gain
- 2 Description of asset sold
- 3 Amount of long-term capital gain on sale of the asset \$
- 4 Amount of gain deposited in a segregated account in a financial institution (do not fill in more than \$10,000,000 if investing in a "qualified new business venture") . . . \$
- 5 Name of financial institution
- 6 Date gain deposited in the financial institution
- 7 Date of investment in a "qualified new business venture" or in a "qualified Wisconsin business"
- 8 If investment is in a "qualified new business venture," fill in name of "qualified new business venture"
- 9 If investment is in a "qualified Wisconsin business," fill in name of the "qualified Wisconsin business"
- 10 Amount invested in the "qualified new business venture" or "qualified Wisconsin business." (Line 10 must equal or exceed line 4.) \$
- 11 Basis of investment in the "qualified new business venture" or "qualified Wisconsin business" (line 10 less the amount on line 4) \$

INSTRUCTIONS FOR SCHEDULE CG

Purpose of Schedule CG

Schedule CG must be completed by individuals who are not declaring income from a long-term capital gain on their 2011 Wisconsin income tax return (Schedule WD) because they have reinvested the capital gain.

Wisconsin law provides that the long-term capital gain may be deferred when certain conditions are met and the gain is reinvested in either (1) a "qualified new business venture" or (2) a "qualified Wisconsin business."

Who may claim the deferral of gain

The deferral of gain may be claimed by an individual, including an individual partner of a partnership, member of a limited liability company, or shareholder of a tax-option (S) corporation.

Definitions

"Financial institution" means any bank, savings bank, savings and loan association or credit union that is authorized to do business under state or federal laws relating to financial institutions.

Schedule **CG**

Wisconsin
Department of Revenue

**Income Tax Deferral of
Long-Term Capital Gain**

Enclose with Wisconsin Form 1 or 1NPR

2011

Your name	Your social security number
Spouse's name if filing a joint return	Spouse's social security number

- 1 Date asset sold that generated the long-term capital gain
- 2 Description of asset sold
- 3 Amount of long-term capital gain on sale of the asset \$
- 4 Amount of gain deposited in a segregated account in a financial institution (do not fill in more than \$10,000,000 if investing in a "qualified new business venture") . . . \$
- 5 Name of financial institution
- 6 Date gain deposited in the financial institution
- 7 Date of investment in a "qualified new business venture" or in a "qualified Wisconsin business"
- 8 If investment is in a "qualified new business venture," fill in name of "qualified new business venture"
- 9 If investment is in a "qualified Wisconsin business," fill in name of the "qualified Wisconsin business"
- 10 Amount invested in the "qualified new business venture" or "qualified Wisconsin business." (Line 10 must equal or exceed line 4.) \$
- 11 Basis of investment in the "qualified new business venture" or "qualified Wisconsin business" (line 10 less the amount on line 4) \$

INSTRUCTIONS FOR SCHEDULE CG

Purpose of Schedule CG

Schedule CG must be completed by individuals who are not declaring income from a long-term capital gain on their 2011 Wisconsin income tax return (Schedule WD) because they have reinvested the capital gain.

Wisconsin law provides that the long-term capital gain may be deferred when certain conditions are met and the gain is reinvested in either (1) a "qualified new business venture" or (2) a "qualified Wisconsin business."

Who may claim the deferral of gain

The deferral of gain may be claimed by an individual, including an individual partner of a partnership, member of a limited liability company, or shareholder of a tax-option (S) corporation.

Definitions

"Financial institution" means any bank, savings bank, savings and loan association or credit union that is authorized to do business under state or federal laws relating to financial institutions.

Schedule **CG**

Wisconsin
Department of Revenue

**Income Tax Deferral of
Long-Term Capital Gain**

Enclose with Wisconsin Form 1 or 1NPR

2011

Your name	Your social security number
Spouse's name if filing a joint return	Spouse's social security number

- 1 Date asset sold that generated the long-term capital gain
- 2 Description of asset sold
- 3 Amount of long-term capital gain on sale of the asset \$
- 4 Amount of gain deposited in a segregated account in a financial institution (do not fill in more than \$10,000,000 if investing in a "qualified new business venture") . . . \$
- 5 Name of financial institution
- 6 Date gain deposited in the financial institution
- 7 Date of investment in a "qualified new business venture" or in a "qualified Wisconsin business"
- 8 If investment is in a "qualified new business venture," fill in name of "qualified new business venture"
- 9 If investment is in a "qualified Wisconsin business," fill in name of the "qualified Wisconsin business"
- 10 Amount invested in the "qualified new business venture" or "qualified Wisconsin business." (Line 10 must equal or exceed line 4.) \$
- 11 Basis of investment in the "qualified new business venture" or "qualified Wisconsin business" (line 10 less the amount on line 4) \$

INSTRUCTIONS FOR SCHEDULE CG

Purpose of Schedule CG

Schedule CG must be completed by individuals who are not declaring income from a long-term capital gain on their 2011 Wisconsin income tax return (Schedule WD) because they have reinvested the capital gain.

Wisconsin law provides that the long-term capital gain may be deferred when certain conditions are met and the gain is reinvested in either (1) a "qualified new business venture" or (2) a "qualified Wisconsin business."

Who may claim the deferral of gain

The deferral of gain may be claimed by an individual, including an individual partner of a partnership, member of a limited liability company, or shareholder of a tax-option (S) corporation.

Definitions

"Financial institution" means any bank, savings bank, savings and loan association or credit union that is authorized to do business under state or federal laws relating to financial institutions.

SCHEDULE I

ADJUSTMENTS TO CONVERT 2011 FEDERAL ADJUSTED GROSS INCOME AND ITEMIZED DEDUCTIONS TO THE AMOUNTS ALLOWABLE FOR WISCONSIN

2011

Wisconsin
Department of Revenue

◆ Enclose with Wisconsin Form 1 or Form 1NPR ◆

Name(s) shown on Form 1 or Form 1NPR

Your social security number

PART I – FEDERAL ADJUSTED GROSS INCOME
(Read instructions before completing Schedule I)

1. Fill in your 2011 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) 1 _____
2. Capital gains and losses (federal Schedule D)
 - a. Fill in any loss claimed on line 13, Form 1040, as a positive amount 2a _____
 - b. Fill in any gain reported on line 13, Form 1040 2b (_____)
 - c. Fill in revised capital gain or (loss) from line 13 of revised Form 1040
(attach revised Schedule D and any accompanying forms and schedules) . . 2c _____
 - d. Combine lines 2a, 2b, and 2c—indicate a loss by parentheses 2d _____
3. Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
 - a. Fill in any loss claimed on line 14, Form 1040, as a positive amount. 3a _____
 - b. Fill in any gain reported on line 14, Form 1040 3b (_____)
 - c. Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised
Form 4797, Form 4684, and any accompanying forms and schedules) 3c _____
 - d. Combine lines 3a, 3b, and 3c—indicate a loss by parentheses 3d _____
4. Combine lines 1, 2d, and 3d 4 _____
5. Other adjustments:

Description	COL. I Amount per 2011 federal return	COL. II Amount determined under IRC in effect for Wisconsin	COL. III Difference (see line 5 instructions)
a. _____			
b. _____			
c. _____			
d. _____			
e. _____			
f. _____			
g. _____			
h. _____			
i. Total difference (combine amounts in Col. III) 5i			_____

6. Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin (combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR. (Note: The above figures must also be used to complete Columns A and B for each of the lines 1 through 31 of Form 1NPR.) 6 _____

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____, 20

Your first name and initial _____ Last name _____ Your social security number _____

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). _____

Foreign country name _____ Foreign province/county _____ Foreign postal code _____

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶

d Total number of exemptions claimed

Boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see instructions) _____

Dependents on 6c not entered above _____

Add numbers on lines above ▶

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount _____	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

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

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions ▶ | | | | | | | | | |
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.) | | | | | | | | | |
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2011, check here . . . <input type="checkbox"/>	
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
J If "Yes," did you or will you file all required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Income				
1a Merchant card and third party payments. For 2011, enter -0-	1a			
b Gross receipts or sales not entered on line 1a (see instructions)	1b			
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c			
d Total gross receipts. Add lines 1a through 1c			1d	
2 Returns and allowances plus any other adjustments (see instructions)			2	
3 Subtract line 2 from line 1d			3	
4 Cost of goods sold (from line 42)			4	
5 Gross profit. Subtract line 4 from line 3			5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			6	
7 Gross income. Add lines 5 and 6			7	

Part II Expenses		Enter expenses for business use of your home only on line 30.		
8 Advertising	8			
9 Car and truck expenses (see instructions)	9			
10 Commissions and fees	10			
11 Contract labor (see instructions)	11			
12 Depletion	12			
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			
14 Employee benefit programs (other than on line 19)	14			
15 Insurance (other than health)	15			
16 Interest:				
a Mortgage (paid to banks, etc.)	16a			
b Other	16b			
17 Legal and professional services	17			
18 Office expense (see instructions)	18			
19 Pension and profit-sharing plans	19			
20 Rent or lease (see instructions):				
a Vehicles, machinery, and equipment	20a			
b Other business property	20b			
21 Repairs and maintenance	21			
22 Supplies (not included in Part III)	22			
23 Taxes and licenses	23			
24 Travel, meals, and entertainment:				
a Travel	24a			
b Deductible meals and entertainment (see instructions)	24b			
25 Utilities	25			
26 Wages (less employment credits)	26			
27a Other expenses (from line 48)	27a			
b Reserved for future use	27b			
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			28	
29 Tentative profit or (loss). Subtract line 28 from line 7			29	
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere			30	
31 Net profit or (loss). Subtract line 30 from line 29.			31	
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 				
<ul style="list-style-type: none"> 32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 				
				32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Capital Gains and Losses

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

OMB No. 1545-0074

2011
Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I		()		
2 Short-term totals from all Forms 8949 with box B checked in Part I		()		
3 Short-term totals from all Forms 8949 with box C checked in Part I		()		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h)				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II		()		
9 Long-term totals from all Forms 8949 with box B checked in Part II		()		
10 Long-term totals from all Forms 8949 with box C checked in Part II		()		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

Part III Summary. Note: Please round and use whole dollars on this form.

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } </p> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21 ()</p>	
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**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Your social security number

- A** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file all required Forms 1099? Yes No

Part I Income or Loss From Rental Real Estate and Royalties **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	-----	-----					
B	-----	-----					
C	-----	-----					

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties				
		A	B	C		
3a	Merchant card and third party payments. For 2011, enter -0-	3a				
b	Payments not reported to you on line 3a	3b				
4	Total not including amounts on line 3a that are not income (see instructions)	4				
Expenses:						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7				
8	Commissions.	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest.	13				
14	Repairs.	14				
15	Supplies	15				
16	Taxes	16				
17	Utilities	17				
18	Depreciation expense or depletion	18				
19	Other (list) ▶ -----	19				
20	Total expenses. Add lines 5 through 19	20				
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21				
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()
23a	Total of all amounts reported on line 3a for all rental properties	23a				
b	Total of all amounts reported on line 3a for all royalty properties	23b				
c	Total of all amounts reported on line 4 for all rental properties	23c				
d	Total of all amounts reported on line 4 for all royalty properties	23d				
e	Total of all amounts reported on line 12 for all properties	23e				
f	Total of all amounts reported on line 18 for all properties	23f				
g	Total of all amounts reported on line 20 for all properties	23g				
24	Income. Add positive amounts shown on line 21. Do not include any losses	24				
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26				

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2011
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

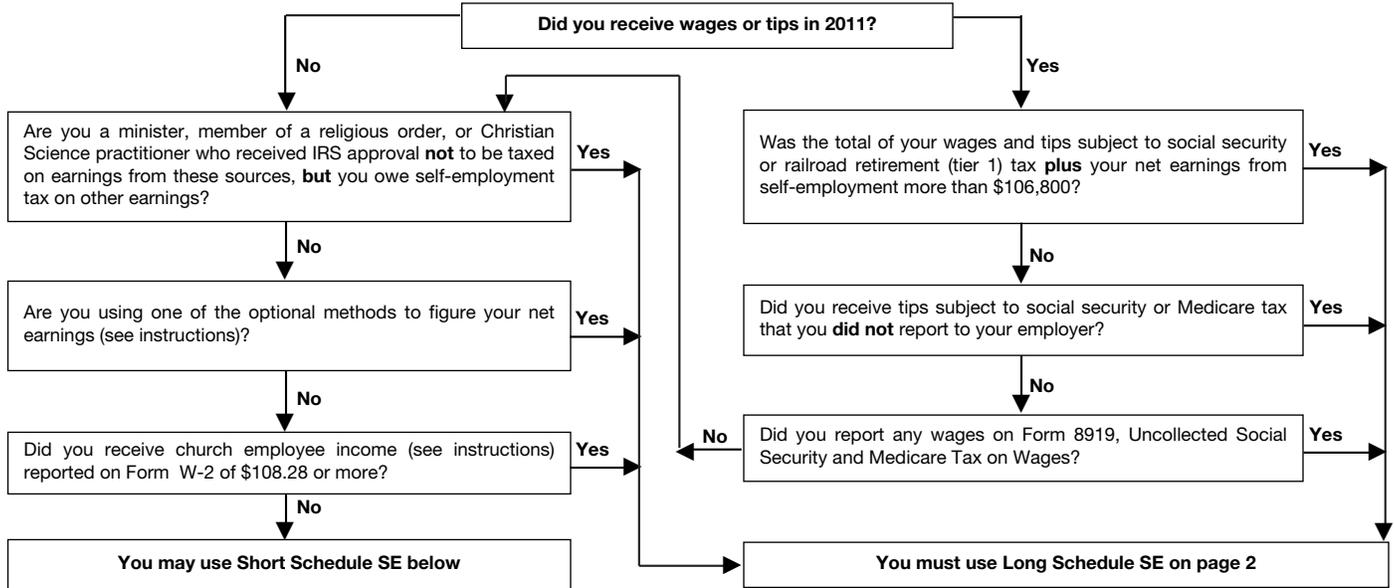
Name of person with **self-employment** income (as shown on Form 1040)

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

Before you begin: To determine if you must file Schedule SE, see the instructions.

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

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



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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ▶	4		
Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6		

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.** ▶ **See separate instructions.**

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3 Gain, if any, from Form 4684, line 39 **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**

6 Gain, if any, from line 32, from other than casualty or theft. **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) **9**

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7 **11** ()

12 Gain, if any, from line 7 or amount from line 8, if applicable **12**

13 Gain, if any, from line 31 **13**

14 Net gain or (loss) from Form 4684, lines 31 and 38a **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. **16**

17 Combine lines 10 through 16 **17**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 **18b**

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)					1		
2	Total cost of section 179 property placed in service (see instructions)					2		
3	Threshold cost of section 179 property before reduction in limitation (see instructions)					3		
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-					4		
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions					5		
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost					
7	Listed property. Enter the amount from line 29	7						
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7					8		
9	Tentative deduction. Enter the smaller of line 5 or line 8					9		
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562					10		
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)					11		
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11					12		
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶		13					

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)					14	
15	Property subject to section 168(f)(1) election					15	
16	Other depreciation (including ACRS)					16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011					17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>						

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property					
h	Residential rental property					
i	Nonresidential real property					

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a	Class life					
b	12-year					
c	40-year					

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28					21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions					22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs				23		