

If your software is unable to send the returns as is or with minor changes through MeF, please complete returns 3 and 13 listed in the Legacy/EMS section.

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ 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		
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12		
			14 Other		12b		
					12c		
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	

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

2011

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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Cat. No. 10134D

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			14 Other		12b		
					12c		
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	
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					12c		
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					12c		
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Form **W-2** Wage and Tax Statement

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1NPR

Nonresident & part-year resident Wisconsin income tax 2011

Check here if this is an amended return For the year Jan. 1-Dec. 31, 2011, or other tax year beginning: _____, 2011 ending: _____, 20__.

Your social security number	Spouse's social security number
-----------------------------	---------------------------------

Your legal last name	Legal first name	M.I.	Tax district Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2011 or before leaving Wisconsin (nonresidents leave blank).
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 Town
City or post office		State	Zip code
City, village, or town			County of

Filing status

- Single
- Married filing joint return (even if only one had income)
- Married filing separate return. Fill in spouse's SSN above and full name here
- Head of household (with qualifying person), (see page 7). Also, check here if married.

Special Conditions

Legal last name	M.I.
Legal first name	

School district number (see page 39) _____



Print numbers like this → 0 1 2 3 4 5 6 7 8 9

Resident status

- Check the status that applies
- You Spouse
- Full-year resident of Wisconsin
 - Nonresident of Wisconsin; state of residence _____ (2-letter state abbreviation)
 - Part-year resident of Wisconsin from _____ to _____

Note: Complete residence questionnaire, page 47.

NO COMMAS; NO CENTS

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)	<input type="checkbox"/> No <input type="checkbox"/> Yes	If Yes, enter Minnesota income: .00
Minnesota residents working in Wisconsin: Was any of your income from personal or professional services performed in Wisconsin while a Minnesota resident? (See instructions, page 8)	<input type="checkbox"/> No <input type="checkbox"/> Yes	If Yes, enter Wisconsin income: .00

Income	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page 10)	.00	.00
2 Taxable interest (see page 11)	.00	.00
3 Ordinary dividends (see page 11)	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	.00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	.00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	.00	.00
7 Capital gain or (loss) (see page 12)	.00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	.00	.00
9 IRA distributions (see page 12)	.00	.00
10 Pensions and annuities (see page 13)	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	.00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	.00	.00
13 Unemployment compensation (see page 14)	.00	.00
14 Social security benefits (see page 15)	.00	Not taxable
15 Other income (see pages 15-21). Enclose explanation	.00	.00
16 Add lines 1 through 15	.00	.00

DO NOT STAPLE

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page 21)	17	Not deductible for Wisconsin
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21)	18	.00 .00
19	Health savings account deduction (see page 21)	19	.00 .00
20	Moving expenses (see page 21)	20	.00 .00
21	Deductible part of self-employment tax (from federal Form 1040, line 27)	21	.00 .00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 21)	22	.00 .00
23	Self-employed health insurance deduction (see page 21)	23	.00 .00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30)	24	.00 .00
25	Alimony paid (from federal Form 1040, line 31a)	25	.00 .00
26	IRA deduction (see page 22)	26	.00 .00
27	Student loan interest deduction (see page 22)	27	.00 .00
28	Tuition and fees (see page 22)	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page 22)	29	Not deductible for Wisconsin
30	Other adjustments included in federal Form 1040, line 36 (list type and amount)	30	.00 .00
31	Total adjustments to income. Add lines 17 through 30	31	.00 .00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B	32	.00
33	Federal income. Subtract line 31, column A from line 16, column A	33	.00
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 22)	34	. .

Tax Computation			
35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 23	36a	<input type="checkbox"/>
36b	Aliens (see page 22 to determine if you must check line 36b)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 37	36c	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	.00
38	Exemptions (Caution: see page 23)		
a	Fill in exemptions from your federal return _____ x \$700	38a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	38b	.00
c	Add lines 38a and 38b	38c	.00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	.00
40	Tax (see table on page 40)	40	.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2011—heat included _____ .00 } Find credit from table page 24	42a	.00
	Rent paid in 2011—heat not included _____ .00 }		
b	Property taxes paid on home in 2011 _____ .00 } Find credit from table page 25	42b	.00
43	Add credits on lines 41, 42a, and 42b	43	.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	.00
45	Fill in ratio from line 34	45	X .
46	Multiply line 44 by ratio on line 45	46	.00



Name(s) shown on Form 1NPR	Your social security number
47 Fill in amount from line 46	47 .00
48 Armed forces member credit. (Full-year Wisconsin residents only)	48 .00
49 Historic rehabilitation credits. Enclose Schedule HR	49 .00
50 Working families tax credit. (Full-year Wisconsin residents only)	50 .00
51 Certain nonrefundable credits from line 6 of Schedule CR	51 .00
52 Add lines 48 through 51	52 .00
53 Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	53 .00
54 Alternative minimum tax. Enclose Schedule MT	54 .00
55 Add lines 53 and 54	55 .00
56 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	56 .00
57 Other credits from Schedule CR, line 19. Enclose Schedule CR	57 .00
58 Net income tax paid to another state. Enclose Schedule OS	58 .00
59 Add lines 56, 57, and 58	59 .00
60 Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax	60 .00
61 Economic development surcharge. Enclose Schedule EDS	61 .00
62 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	62 .00
63 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) . . . → 63k .00	
64 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) $.00 \times .33 =$	64 .00
65 Credit repayments and other penalties (see page 29)	65 .00
66 Add lines 60 through 65	66 .00
Payments and Credits	
67 Wisconsin income tax withheld. Enclose readable withholding statements	67 .00
68 2011 Wisconsin estimated tax paid and amount applied from 2010 return	68 .00
69 Earned income credit. (Full-year Wisconsin residents only)	
Number of qualifying children	▶ _____
Federal credit	▶ _____ .00 x _____ % = 69 .00
70 Farmland preservation credit. a. Schedule FC, line 18	70a .00
b. Schedule FC-A, line 13	70b .00
71 Repayment credit	71 .00
72 Homestead credit. (Full-year Wisconsin residents only)	72 .00
73 Eligible veterans and surviving spouses property tax credit	73 .00
74 Refundable credits from Schedule CR, line 29	74 .00
75 AMENDED RETURN ONLY – amount previously paid (see page 32)	75 .00
76 Add lines 67 through 75	76 .00
77 AMENDED RETURN ONLY – amounts previously refunded (see page 32)	77 .00
78 Subtract line 77 from line 76	78 .00



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 79 (Amount you overpaid), 80 (Amount of line 79 you want refunded), 81 (Amount of line 79 to be applied to 2012 estimated tax), 82 (Amount you owe), and 83 (Underpayment interest).

Third Party Designee section. Includes question: 'Do you want to allow another person to discuss this return with the department?' and fields for Designee's name, Phone no., and Personal Identification number (PIN).

Signature section. Includes declaration: 'Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.' Fields for Your signature, Spouse's signature, and Date.

Mail your return to section. Provides addresses for Wisconsin Department of Revenue based on tax status: (if tax is due), (if refund or no tax due), and (if amended return). Includes a 'For Department Use Only' box.

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 41 instructions)

Table for Schedule 1 with 2 columns: Line number and Amount. Rows include 1 (Medical and dental expenses), 2 (Interest paid), 3 (Gifts to charity), 4 (Casualty losses), 5 (Add lines 1 through 4), 6a (Wisconsin standard deduction), 6b (Ratio), 6c (Multiply line 6a by ratio), 7 (Subtract line 6c from line 5), 8 (Rate of credit is .05), and 9 (Multiply line 7 by line 8).

Schedule 2 - Married Couple Credit. May be claimed only when both spouses have earned income taxable by Wisconsin.

Table for Schedule 2 with 3 columns: Line number, (A) YOURSELF, and (B) YOUR SPOUSE. Rows include 1 (Wages, salaries, tips, etc.), 2 (Net profit or loss from self-employment), 3 (Combine lines 1 and 2), 4 (Add amounts on Form 1NPR), 5 (Subtract line 4 from line 3), 6 (Compare the amount in columns (A) and (B)), 7 (Rate of credit is .03), and 8 (Multiply line 6 by line 7).



LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

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

NAME(S) _____ SOCIAL SECURITY NUMBER _____

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

You	Spouse	
<input type="checkbox"/>	<input type="checkbox"/>	Full-year Wisconsin resident; did not change domicile from Wisconsin during 2011.
<input type="checkbox"/>	<input type="checkbox"/>	Changed legal residence from Wisconsin during 2011; have not moved back to Wisconsin.
<input type="checkbox"/>	<input type="checkbox"/>	Changed legal residence from Wisconsin during or before 2011; have moved back to Wisconsin.
<input type="checkbox"/>	<input type="checkbox"/>	Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2011; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
<input type="checkbox"/>	<input type="checkbox"/>	Was a nonresident of Wisconsin for all of 2011. Resident of _____ (Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2010 or 2011 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. _____
2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
b. Was your job permanent, temporary, or seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:
a. Register to vote? _____ If yes, when? _____ If no, why not? _____
b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
a. Performed services for income in Wisconsin? _____ If yes, when? _____
b. Purchased/renewed Wisconsin auto license plates? _____ If yes, when? _____
c. Renewed a Wisconsin driver's license? _____ If yes, when? _____
d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when? _____
e. Attended or sent your children to Wisconsin schools? _____ If yes, when? _____
f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____ If yes, when? _____
Type of license? _____ County purchased in? _____
g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____
h. Listed Wisconsin as your state of legal residence for purposes of your will? _____
i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when? _____
j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____ If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2011 tax returns, please explain. _____

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)

18	Combine lines 8 and 17, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28)	18
19	If line 18 shows a gain, fill in the smaller of line 17 or 18. Fill in -0- if there is a loss or no entry on line 17	19
20	Fill in 30% of line 19	20
21	Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD. If zero, skip lines 22-25 and fill in the amount from line 20 on line 26	21
22	Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount	22
23	Divide line 21 by line 22. Carry the decimal to 4 places	23
24	Multiply line 19 by the decimal amount on line 23	24
25	Fill in 30% of line 24	25
26	Add lines 20 and 25	26
27	Subtract line 26 from line 18	27
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 (see instructions)	28

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.)

29	Adjustment (see instructions for Part IV)	
a	Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	29a
b	Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-)	29b
c	If line 29b is more than 29a, subtract line 29a from line 29b. Fill in result here and on line 3 of Form 1	29c
d	If line 29b is less than 29a, subtract line 29b from line 29a. Fill in result here and on line 10 of Form 1	29d
e	Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	29e
f	Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount (if blank, fill in -0-)	29f
g	If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1)	29g
h	If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1)	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.)

Short-Term Capital Carryover		
30	Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34	30
31	Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0-	31
32	Subtract line 31 from line 30	32
33	Fill in the smaller of line 28 or line 32, treating both as positive amounts	33
34	Subtract line 33 from line 32. This is your short-term capital loss carryover from 2011 to 2012	34
Long-Term Capital Loss Carryover		
35	Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39	35
36	Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0-	36
37	Subtract line 36 from line 35	37
38	Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.)	38
39	Subtract line 38 from line 37. This is your long-term capital loss carryover from 2011 to 2012	39

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> One-half 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

■ PART II – Calculation of Credit	State 1	State 2	State 3	State 4
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



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



Name	Identifying number
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Part II Credits for Corporations Only

A. Nonrefundable Credits

30 Amount from Part I, line 6	30	.00
31 Amount from Part I, line 19	31	.00
32 Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	32	.00
33 Research expense credit (Schedule R, line 30)	33	.00
34 Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	34	.00
35 Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	35	.00
36 Development zones research credit carryforward	36	.00
37 Research facilities credit (Schedule R, line 34)	37	.00
38 Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	38	.00
39 Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	39	.00
40 Super research and development credit (Schedule R, line 42)	40	.00
41 Community development finance credit	41	.00
42 Development zones jobs credit carryforward	42	.00
43 Development zones sales tax credit carryforward	43	.00
44 Development zones location credit carryforward	44	.00
45 Development zones day care credit carryforward	45	.00
46 Development zones environmental remediation credit carryforward	46	.00
47 Supplement to federal historic rehabilitation credit (Schedule HR, line 7)	47	.00
48 Add lines 30 through 47. Enter here and on line 22 of Form 4, line 11 of Form 4T, or line 9 of Form 5	48	.00

B. Refundable Credits

49 Amount from Part I, line 29	49	.00
50 Farmland preservation credit. a Schedule FC, line 18	50a	.00
b Schedule FC-A, line 13	50b	.00
51 Add lines 49 and 50a and b. Enter here and on line 30 of Form 4, line 28 of Form 4T, or line 17 of Form 5	51	.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

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

Wisconsin Research Credits

File with Wisconsin Form 4, 4T, or 5

2011

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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Part I Credit for Increasing Research Expenses

1 Enter Wisconsin research wage expenses	1	
2 Enter Wisconsin research supplies expenses	2	
3 Enter Wisconsin research computer rental expenses	3	
4 Enter applicable percentage of Wisconsin contract research expenses	4	
5 Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	5	
6 Add lines 1 through 5	6	
7 Wages included on line 6 that qualify for the Wisconsin development zones credit	7	
8 Subtract line 7 from line 6. This is total Wisconsin research expenses	8	

Section A Regular Credit. Complete this section only if you are claiming the regular credit – see instructions.
(Skip this section and go to section B if you are electing the alternative incremental credit.)
Check (✓) if this is a one-time only change in election.

9 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	9	
10 Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 2, line 19	10	_____ %
11 Multiply line 9 by the percentage on line 10. This is the base amount	11	
12 Subtract line 11 from line 8. If zero or less, enter zero (0).	12	
13 Multiply line 8 by 50% (0.50)	13	
14 Enter the smaller of line 12 or line 13	14	
15 Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses	15	

Section-B Alternative Incremental Credit. Complete this section only if you are claiming the alternative credit – see instructions.
(Skip this section and go to line 29 if you completed section A.)
Check (✓) if this is a one-time only change in election.

16 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	16	
17 Multiply line 16 by 1% (0.01)	17	
18 Subtract line 17 from line 8. If zero or less, enter zero (0).	18	
19 Multiply line 16 by 1.5% (0.015)	19	
20 Subtract line 19 from line 8. If zero or less, enter zero (0).	20	
21 Subtract line 20 from line 18. If zero or less, enter zero (0).	21	
22 Multiply line 16 by 2% (0.02)	22	
23 Subtract line 22 from line 8. If zero or less, enter zero (0).	23	
24 Subtract line 23 from line 20. If zero or less, enter zero (0).	24	
25 Multiply line 21 by 2.65% (0.0265)	25	
26 Multiply line 24 by 3.2% (0.032)	26	
27 Multiply line 23 by 3.75% (0.0375)	27	
28 Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit	28	

29 Carryover of unused research expense credit	29	
30 Add line 15 <u>or</u> line 28 to line 29. This is the available research expense credit	30	

Part II Credit for Research Facilities

31 Total qualified research facility expenditures	31	
32 Multiply line 31 by 5% (0.05)	32	
33 Carryover of unused research facilities credit	33	
34 Add lines 32 and 33. This is the available research facilities credit	34	

Part III Super Research and Development Credit

35 Enter 2010 Wisconsin qualified research expenses	35	
36 Enter 2009 Wisconsin qualified research expenses	36	
37 Enter 2008 Wisconsin qualified research expenses	37	
38 Add lines 35 through 37.	38	
39 Divide line 38 by 3.	39	
40 Multiply line 39 by 1.25	40	
41 Enter current year Wisconsin qualified research expenses.	41	
42 If line 41 is larger than line 40, subtract line 40 from line 41. This is the Super Research and Development Credit.	42	

WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 2007	(b) 2008	(c) 2009	(d) 2010
1 Total gross receipts				
2 Out-of-state receipts included on line 1				
3 Subtract line 2 from line 1				
4 Add line 3, columns a through d				
5 Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R, line 9 or line 16				

Wisconsin Fixed-Base Percentage	(a) 1984	(b) 1985	(c) 1986	(d) 1987	(e) 1988
6 Wisconsin research wage expenses					
7 Wisconsin research supplies expenses					
8 Wisconsin research computer rental expenses					
9 Wisconsin contract research expenses					
10 Qualifying expenses used in federal orphan drug credit					
11 Add lines 6 through 10					
12 Wages for Wisconsin development zones credit					
13 Subtract line 12 from line 11					
14 Add line 13, columns a through e					
15 Total gross receipts					
16 Out-of-state receipts on line 15					
17 Subtract line 16 from line 15					
18 Add line 17, columns a through e					
19 Divide line 14 by line 18. This is the Wisconsin fixed-base percentage to enter on Schedule R, line 10					_____ %

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

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. Make sure the SSN(s) above and on line 6c are correct.

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

Foreign country name Foreign province/county Foreign postal code 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.

Filing Status

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child

Exemptions

Table with columns for exemption types (6a, b, c), dependent details (1-4), and summary boxes for children and dependents.

Income

Main income table with rows 7 through 22, including wages, interest, dividends, and total income.

Adjusted Gross Income

Table for Adjusted Gross Income with rows 23 through 37, including educator expenses, moving expenses, and other deductions.

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38**

39a Check **You** were born before January 2, 1947, **Blind.** } **Total boxes**
if: **Spouse** was born before January 2, 1947, **Blind.** } **checked ▶ 39a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

41 Subtract line 40 from line 38 **41**

42 **Exemptions.** Multiply \$3,700 by the number on line 6d. **42**

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

44 **Tax** (see instructions). Check if any from: **a** Form(s) 8814 **b** Form 4972 **c** 962 election **44**

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

46 Add lines 44 and 45 **46**

47 Foreign tax credit. Attach Form 1116 if required	47		
48 Credit for child and dependent care expenses. Attach Form 2441	48		
49 Education credits from Form 8863, line 23	49		
50 Retirement savings contributions credit. Attach Form 8880	50		
51 Child tax credit (see instructions)	51		
52 Residential energy credits. Attach Form 5695	52		
53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53		

54 Add lines 47 through 53. These are your **total credits** **54**

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶ **55**

Other Taxes

56 Self-employment tax. Attach Schedule SE **56**

57 Unreported social security and Medicare tax from Form: **a** 4137 **b** 8919 **57**

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

59a Household employment taxes from Schedule H **59a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

60 Other taxes. Enter code(s) from instructions **60**

61 Add lines 55 through 60. This is your **total tax** **61**

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 **62**

63 2011 estimated tax payments and amount applied from 2010 return **63**

64a **Earned income credit (EIC)** **64a**

b Nontaxable combat pay election **64b**

65 Additional child tax credit. Attach Form 8812 **65**

66 American opportunity credit from Form 8863, line 14 **66**

67 First-time homebuyer credit from Form 5405, line 10 **67**

68 Amount paid with request for extension to file **68**

69 Excess social security and tier 1 RRTA tax withheld **69**

70 Credit for federal tax on fuels. Attach Form 4136 **70**

71 Credits from Form: **a** 2439 **b** 8839 **c** 8801 **d** 8885 **71**

72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **72**

Refund

Direct deposit? See instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here . ▶ **74a**

b Routing number ▶ **c** Type: Checking Savings

d Account number

75 Amount of line 73 you want **applied to your 2012 estimated tax** ▶ **75**

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶ **76**

77 Estimated tax penalty (see instructions) **77**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete below. **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	Identity Protection PIN (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

