

### ATS Test 3

*Filing Status:* MFJ

*Residency Status:* one is full year WI resident, one is part year (moved out of WI)

*Forms:* 1040EZ, 1NPR, W-2 (2)

*Taxpayer Information:*

	<i>Taxpayer:</i>	<i>Spouse:</i>
<i>First name:</i>	Test	Sally
<i>Middle name:</i>		M
<i>Last Name:</i>	Mustang	Mustang
<i>Address Line 1:</i>	4321 Circle Sq	1234 Square Cir
<i>Address Line 2:</i>		
<i>City:</i>	What Cheer	Milwaukee
<i>State:</i>	IA	WI
<i>Zip Code:</i>	50268	53210
<i>SSN:</i>	400-00-5403	400-00-5473

# 1NPR

## Nonresident & part-year resident Wisconsin income tax 2012



DO NOT STAPLE

Check here  For the year Jan. 1-Dec. 31, 2012,  
 if this is an amended return  or other tax year  
 beginning: \_\_\_\_\_, 2012  
 ending: \_\_\_\_\_, 20\_\_.

Your legal last name <b>MUSTANG</b>	Legal first name <b>TEST</b>	M.I.	Your social security number <b>400 00 5403</b>
If a joint return, spouse's legal last name <b>MUSTANG</b>	Spouse's legal first name <b>SALLY</b>	M.I. <b>M</b>	Spouse's social security number <b>400 00 5473</b>
Home address (number and street). If you have a PO Box, see page 7 <b>4321 CIRCLE SQ</b>		Apt. no.	<b>Tax district</b> 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 2012 or before leaving Wisconsin (nonresidents leave blank). <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <b>MILWAUKEE</b>
City or post office <b>WHAT CHEER</b>	State <b>IA</b>	Zip code <b>50268</b>	
<b>Filing status</b>		<b>Special Conditions</b> <input type="checkbox"/>	
<input type="checkbox"/> Single			
<input checked="" type="checkbox"/> Married filing joint return (even if only one had income)			
<input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here .....		Legal last name	Legal first name
<input type="checkbox"/> Head of household (with qualifying person), (see page 7). Also, check here if married. <input type="checkbox"/>			M.I.
<b>Resident status</b> Check the status that applies			
You <input type="checkbox"/> Spouse <input checked="" type="checkbox"/>			
<input type="checkbox"/> Full-year resident of Wisconsin			
<input type="checkbox"/> Nonresident of Wisconsin; state of residence _____ (2-letter state abbreviation)			
<input checked="" type="checkbox"/> Part-year resident of Wisconsin from <u>01 01 2012</u> to <u>06 28 2012</u> Note: Complete residence questionnaire, page 47.			

PAPER CLIP withholding statements here



Income	Print numbers like this → 0123456789	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
	Not like this → Ø147			
1 Wages, salaries, tips, etc. (see page 10) . . . . .	1	67980 .00	45800 .00	
2 Taxable interest (see page 11) . . . . .	2	.00	.00	
3 Ordinary dividends (see page 11) . . . . .	3	.00	.00	
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10) . . . . .	4	.00	Not taxable	
5 Alimony received (from federal Form 1040, line 11) . . . . .	5	.00	.00	
6 Business income or (loss) (from federal Form 1040, line 12) . . . . .	6	.00	.00	
7 Capital gain or (loss) (see page 12) . . . . .	7	.00	.00	
8 Other gains or (losses) (from federal Form 1040, line 14) . . . . .	8	.00	.00	
9 IRA distributions (see page 12) . . . . .	9	.00	.00	
10 Pensions and annuities (see page 12) . . . . .	10	.00	.00	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17) . . . . .	11	.00	.00	
12 Farm income or (loss) (from federal Form 1040, line 18) . . . . .	12	.00	.00	
13 Unemployment compensation (see page 14) . . . . .	13	.00	.00	
14 Social security benefits (see page 14) . . . . .	14	.00	Not taxable	
15 Other income (see pages 15-21). Enclose explanation . . . . .	15	.00	.00	
16 Add lines 1 through 15 . . . . .	16	67980 .00	45800 .00	

PAPER CLIP check or money order here

Adjustments to Income		A. Federal column	B. Wisconsin column
17	RESERVED	Not deductible for Wisconsin	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21)	.00	.00
19	Health savings account deduction (see page 21)	.00	.00
20	Moving expenses (see page 21)	.00	.00
21	Deductible part of self-employment tax (from federal Form 1040, line 27)	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 21)	.00	.00
23	Self-employed health insurance deduction (see page 21)	.00	.00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30)	.00	.00
25	Alimony paid (from federal Form 1040, line 31a)	.00	.00
26	IRA deduction (see page 22)	.00	.00
27	Student loan interest deduction (see page 22)	.00	.00
28	RESERVED	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 22)	Not deductible for Wisconsin	
30	Other adjustments included in federal Form 1040, line 36 (list type and amount)	.00	.00
31	Total adjustments to income. Add lines 17 through 30	.00	.00
<b>Adjusted Gross Income</b>			
32	Wisconsin income. Subtract line 31, column B from line 16, column B		45800 .00
33	Federal income. Subtract line 31, column A from line 16, column A	67980 .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)		0.6737
<b>Tax Computation</b>			
35	Fill in the <b>larger</b> of Wisconsin income from line 32, column B or federal income from line 33, column A. <b>But</b> , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)		67980 .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 22		<input type="checkbox"/>
36b	Aliens (see page 22 to determine if you must check line 36b)		<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 37		8087 .00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)		59893 .00
38	Exemptions (Caution: see page 23)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	38a	1400 .00
b	Check if 65 or older <input type="checkbox"/> You + <input checked="" type="checkbox"/> Spouse = <u>1</u> x \$250	38b	250 .00
c	Add lines 38a and 38b	38c	1650 .00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	58243 .00
40	Tax (see table on page 40)	40	3469 .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 2012—heat included <u>.00</u>	} Find credit from table page 24	42a <u>.00</u>
	Rent paid in 2012—heat not included <u>.00</u>		
b	Property taxes paid on home in 2012 <u>.00</u>	} Find credit from table page 25	42b <u>.00</u>
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	37293469 .00
45	Fill in ratio from line 34	45	x0.6737
46	Multiply line 44 by ratio on line 45	46	2337 .00



Name(s) shown on Form 1NPR		Your social security number	
MUSTANG TEST		400 00 5403	
<b>47</b>	Fill in amount from line 46	<b>47</b>	2337.00
<b>48</b>	Armed forces member credit. (Full-year Wisconsin residents only)	<b>48</b>	.00
<b>49</b>	Historic rehabilitation credits. Enclose Schedule HR	<b>49</b>	.00
<b>50</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>50</b>	.00
<b>51</b>	Certain nonrefundable credits from line 8 of Schedule CR	<b>51</b>	.00
<b>52</b>	Add lines 48 through 51	<b>52</b>	.00
<b>53</b>	Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	<b>53</b>	2337.00
<b>54</b>	Alternative minimum tax. Enclose Schedule MT	<b>54</b>	.00
<b>55</b>	Add lines 53 and 54	<b>55</b>	2337.00
<b>56</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>56</b>	480.00
<b>57</b>	Other credits from Schedule CR, line 21. Enclose Schedule CR	<b>57</b>	.00
<b>58</b>	Net income tax paid to another state. Enclose Schedule OS	<b>58</b>	.00
<b>59</b>	Add lines 56, 57, and 58	<b>59</b>	480.00
<b>60</b>	Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax	<b>60</b>	1857.00
<b>61</b>	Economic development surcharge. Enclose Schedule EDS	<b>61</b>	.00
<b>62</b>	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 <input checked="" type="checkbox"/>	<b>62</b>	.00
<b>63</b>	Donations (decreases refund or increases amount owed)		
<b>a</b>	Endangered resources	<b>f</b>	Firefighters memorial
<b>b</b>	Packers football stadium	<b>g</b>	Military family relief
<b>c</b>	Cancer research	<b>h</b>	Second Harvest/Feeding Amer.
<b>d</b>	Veterans trust fund	<b>i</b>	Red Cross WI Disaster Relief
<b>e</b>	Multiple sclerosis	<b>j</b>	Special Olympics
	Total (add lines a through j)	<b>63k</b>	55.00
<b>64</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29)	<b>64</b>	.00
<b>65</b>	Credit repayments and other penalties (see page 29)	<b>65</b>	.00
<b>66</b>	Add lines 60 through 65	<b>66</b>	1912.00
<b>Payments and Credits</b>			
<b>67</b>	Wisconsin income tax withheld. Enclose readable withholding statements	<b>67</b>	2066.00
<b>68</b>	2012 Wisconsin estimated tax paid and amount applied from 2011 return	<b>68</b>	.00
<b>69</b>	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <input type="text"/> Federal credit <input type="text"/> x <input type="text"/> % =	<b>69</b>	.00
<b>70</b>	Farmland preservation credit. <b>a.</b> Schedule FC, line 18	<b>70a</b>	.00
	<b>b.</b> Schedule FC-A, line 13	<b>70b</b>	.00
<b>71</b>	Repayment credit	<b>71</b>	.00
<b>72</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>72</b>	.00
<b>73</b>	Eligible veterans and surviving spouses property tax credit	<b>73</b>	.00
<b>74</b>	Refundable credits from Schedule CR, line 32	<b>74</b>	.00
<b>75</b>	AMENDED RETURN ONLY – amount previously paid (see page 32)	<b>75</b>	.00
<b>76</b>	Add lines 67 through 75	<b>76</b>	2066.00
<b>77</b>	AMENDED RETURN ONLY – amounts previously refunded (see page 33)	<b>77</b>	.00
<b>78</b>	Subtract line 77 from line 76	<b>78</b>	2066.00



Paper clip a copy of your federal income tax return and schedules to this return.

SSN 400 00 5403

Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 79 (Amount You Overpaid 79) 154.00, 80 (Amount of line 79 you want Refunded to You) 154.00, 81 (Amount of line 79 to be Applied to Your 2013 Estimated Tax) .00, 82 (Amount You Owe) .00, 83 (Underpayment interest) .00.

Third Party Designee section. Includes checkboxes for 'Yes' and 'No' to allow another person to discuss the return. Fields for Designee's name, Phone no., and Personal identification number (PIN).

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.

Sign here section. Includes lines for Your signature, Spouse's signature (if filing jointly), and Date.

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

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) .00, 2 (Interest paid) .00, 3 (Gifts to charity) .00, 4 (Casualty losses) .00, 5 (Add lines 1 through 4) .00, 6a (Wisconsin standard deduction) .00, 6b (Ratio) x, 6c (Multiply line 6a by ratio) .00, 7 (Subtract line 6c from line 5) .00, 8 (Rate of credit is .05 (5%)) x .05, 9 (Multiply line 7 by line 8) .00.

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.) 22900.00, 2 (Net profit or loss) .00, 3 (Combine lines 1 and 2) 22900.00, 4 (Add amounts on Form 1NPR) .00, 5 (Subtract line 4 from line 3) 22900.00, 6 (Compare the amount in columns (A) and (B)) 16000.00, 7 (Rate of credit is .03 (3%)) x .03, 8 (Multiply line 6 by line 7) 480.00.



## 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) Test Mustang, Sally Mustang SOCIAL SECURITY NUMBER 400-05-5403, 400-00-5473

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

**You Spouse**

- |                                     |                                     |                                                                                                                                                                                             |
|-------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Full-year Wisconsin resident; did not change domicile from Wisconsin during 2012.                                                                                                           |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | Changed legal residence from Wisconsin during 2012; have not moved back to Wisconsin.                                                                                                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Changed legal residence from Wisconsin during or before 2012; have moved back to Wisconsin.                                                                                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2012; 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 2012. Resident of _____<br>(Nonresident alien; please indicate country)                                                                           |

**If you changed your legal residence from Wisconsin during 2011 or 2012 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? 06/28/2012  
 b. When you moved from Wisconsin, did you intend to move back to Wisconsin? no 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? yes If yes, in which state and on what date? Iowa, 06/28/2012
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. 12/23/2012 - 12/29/2012
4. When were you physically present in your new state of legal residence (please list dates)? 06/28/2012 - present
5. Did your spouse and dependent children (if any) move to your new state of legal residence? yes If yes, when? 1/3/2013
6. a. On what date did you begin working in your new state of legal residence? 07/01/2012  
 b. Was your job  permanent,  temporary, or  seasonal? Check one and explain permanent job relocation
7. In your new state of legal residence, referred to in question 2, did you:
 

a. Register to vote? <u>no</u>	If yes, when? _____	If no, why not? <u>no elections</u>
b. Purchase a home? <u>yes</u>	If yes, when? <u>06/14/2012</u>	If no, why not? _____
c. Obtain a driver's license? <u>yes</u>	If yes, when? <u>06/28/2012</u>	If no, why not? _____
d. Register an auto or other vehicle? <u>yes</u>	If yes, when? <u>06/28/2012</u>	If no, why not? _____
e. File resident income tax returns? <u>yes</u>	If yes, what years filed? <u>2012</u>	If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
 

a. Performed services for income in Wisconsin? <u>no</u>	If yes, when? _____
b. Purchased/renewed Wisconsin auto license plates? <u>no</u>	If yes, when? _____
c. Renewed a Wisconsin driver's license? <u>no</u>	If yes, when? _____
d. Voted in Wisconsin, in person or by absentee ballot? <u>no</u>	If yes, when? _____
e. Attended or sent your children to Wisconsin schools? <u>no</u>	If yes, when? _____
f. Purchased a Wisconsin resident hunting, fishing, or trapping license? <u>no</u>	If yes, when? _____
Type of license? _____ County purchased in? _____	
g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? <u>no</u>	
h. Listed Wisconsin as your state of legal residence for purposes of your will? <u>no</u>	
i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? <u>no</u>	If yes, when? _____
j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? <u>no</u>	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? yes If yes, have you disposed of it? yes If yes, when? 01/03/2013 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 2012 tax returns, please explain. \_\_\_\_\_





Form  
**1040EZ**

**Income Tax Return for Single and  
Joint Filers With No Dependents** (99)

**2012**

OMB No. 1545-0074

Your first name and initial <b>Test</b>	Last name <b>Mustang</b>	<b>Your social security number</b> 4 0 0 0 5 4 0 3
If a joint return, spouse's first name and initial <b>Sally M</b>	Last name <b>Mustang</b>	<b>Spouse's social security number</b> 4 0 0 0 5 4 0 3
Home address (number and street). If you have a P.O. box, see instructions. <b>4321 Circle Sq</b>		Apt. no. <b>▲</b> Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>What Cheer, IA 50268</b>		<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

<b>Income</b>  Attach Form(s) W-2 here.  Enclose, but do not attach, any payment.	<b>1</b> Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	<b>1</b>	<b>67980</b>
	<b>2</b> Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	<b>2</b>	
	<b>3</b> Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	<b>3</b>	
	<b>4</b> Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	<b>4</b>	<b>67980</b>
	<b>5</b> If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,750 if <b>single</b> ; \$19,500 if <b>married filing jointly</b> . See back for explanation.	<b>5</b>	<b>19500</b>
	<b>6</b> Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	<b>6</b>	<b>48480</b>
	<b>7</b> Federal income tax withheld from Form(s) W-2 and 1099.	<b>7</b>	<b>6569</b>
	<b>8a</b> <b>Earned income credit (EIC)</b> (see instructions).	<b>8a</b>	
	<b>b</b> Nontaxable combat pay election. <b>8b</b>		
	<b>9</b> Add lines 7 and 8a. These are your <b>total payments and credits</b> .	<b>9</b>	<b>6569</b>
<b>10</b> <b>Tax</b> . Use the amount on <b>line 6</b> above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	<b>10</b>	<b>7272</b>	
<b>11a</b> If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>11a</b>		
<b>b</b> Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
<b>d</b> Account number <input type="text"/>			
<b>12</b> If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe</b> . For details on how to pay, see instructions.	<b>12</b>	<b>703</b>	

**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)
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions. <b>▶</b> Keep a copy for your records.	Your signature	Date	Your occupation <b>tax return tester</b>	Daytime phone number <b>661.123.4567</b>
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation <b>tax return tester</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

**Paid Preparer Use Only**

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