

**ATS Test 22**

**Filing Status:** MFJ

**Residency Status:** Test Jonquil is a full-year resident of WI and active duty military member; spouse Erin Jonquil moved out of WI on 07/01/2014

**Other Items of Note:** line 15 other income and expense per supplemental statement, line 19 HSA deduction, line 30 adjustment (Wisconsin net operating loss carryover), line 33 Schedule I adjustment, line 48 armed forces member credit, line 58 TPOS credit, line 64 pension early distribution penalty

**Applicable WI Forms:** 1NPR, Schedule OS, Schedule I, Schedule M, Legal Residency Questionnaire

**Applicable Income Forms:** W-2 (2), 1099-G (1), 1099-R (1)

**Applicable Federal Forms:** 1040

**Taxpayer Information:**

Taxpayer Name: Test Jonquil

SSN: 400-00-5422

DOB: 06/02/1975

Spouse Name: Erin Jonquil

SSN: 400-00-5492

DOB: 09/10/1977

Address line 1: 456 78th St

City: Winona

State: MN

Zip code: 55987

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning \_\_\_\_\_, 2014 ending \_\_\_\_\_, 20\_\_\_\_\_.

Check here if this is an amended return Complete form using BLACK INK

DO NOT STAPLE

Form with fields for: Your legal last name (JONQUIL), Legal first name (TEST), M.I., Your social security number (400 00 5422), Spouse's legal last name (JONQUIL), Spouse's legal first name (ERIN), M.I., Spouse's social security number (400 00 5492), Home address (456 78TH ST), City or post office (WINONA), State (MN), Zip code (55987), Filing status (Married filing joint return), Special conditions, Tax district (LA CROSSE), County of (LA CROSSE), School district number (2849).

PAPER CLIP withholding statements here

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 01 01 2014 to 07 01 2014



Table with columns: Income, A. Federal column, B. Wisconsin column. Rows include: 1 Wages, salaries, tips, etc. (54882.00), 2 Taxable interest (.00), 3 Ordinary dividends (.00), 4 Taxable refunds, credits, or offsets of state and local income taxes (.00), 5 Alimony received (.00), 6 Business income or (loss) (.00), 7 Capital gain or (loss) (.00), 8 Other gains or (losses) (.00), 9 IRA distributions (14000.00 / 7000.00), 10 Pensions and annuities (.00), 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (.00), 12 Farm income or (loss) (.00), 13 Unemployment compensation (6320.00), 14 Social security benefits (.00), 15 Other income (see pages 16-22). Enclose Schedule M (.00 / -5000.00), 16 Add lines 1 through 15 (75202.00 / 56882.00).

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 22)	.00	.00
19	Health savings account deduction (see page 22)	1 000.00	1 000.00
20	Moving expenses (see page 22)	568.00	.00
21	Deductible part of self-employment tax (see page 22)	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 22)	.00	.00
23	Self-employed health insurance deduction (see page 23)	.00	.00
24	Penalty on early withdrawal of savings (see page 23)	.00	.00
25	Alimony paid (see page 23)	.00	.00
26	IRA deduction (see page 23)	.00	.00
27	Student loan interest deduction (see page 23)	.00	.00
28	Reserved	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 23)	Not deductible for Wisconsin	
30	Other adjustments included in Form 1040, line 36 (see page 23) (list type and amount) <u>Sch I Adjustment</u>	-5 000.00	.00
31	Total adjustments to income. Add lines 17 through 30	-3 432.00	1 000.00
<b>Adjusted Gross Income</b>			
32	Wisconsin income. Subtract line 31, column B from line 16, column B		55 882.00
33	Federal income. Subtract line 31, column A from line 16, column A	78 634.00	
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 23)	<u>0 . 7 1 0 7</u>	

Tax Computation			
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)	35	78 634.00
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 24	36a	<input type="checkbox"/>
36b	Aliens (see page 24 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 39	36c	6 608.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	72 026.00
38	Exemptions (Caution: see page 24)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	38a	1 400.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u>      </u> x \$250	38b	.00
c	Add lines 38a and 38b	38c	1 400.00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	70 626.00
40	Tax (see table on page 42)	40	4 037.00
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 2014-heat included <u>.00</u>	} Find credit from table page 26	42a <u>.00</u>
	Rent paid in 2014-heat not included <u>.00</u>		
b	Property taxes paid on home in 2014 <u>.00</u>	} Find credit from table page 27	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	4 037.00
45	Fill in ratio from line 34	45	<u>0 . 7 1 0 7</u>
46	Multiply line 44 by ratio on line 45	46	28 69.00



Name(s) shown on Form 1NPR <b>JONQUIL TEST</b>		Your social security number <b>400 00 5422</b>	
<b>47</b>	Fill in amount from line 46	<b>47</b>	<u>2869.00</u>
<b>48</b>	Armed forces member credit. (Full-year Wisconsin residents only)	<b>48</b>	<u>300.00</u>
<b>49</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>49</b>	<u>.00</u>
<b>50</b>	Certain nonrefundable credits from line 11 of Schedule CR	<b>50</b>	<u>.00</u>
<b>51</b>	Add lines 48 through 50	<b>51</b>	<u>300.00</u>
<b>52</b>	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero)	<b>52</b>	<u>2569.00</u>
<b>53</b>	Alternative minimum tax. Enclose Schedule MT	<b>53</b>	<u>.00</u>
<b>54</b>	Add lines 52 and 53	<b>54</b>	<u>2569.00</u>
<b>55</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>55</b>	<u>480.00</u>
<b>56</b>	Other credits from Schedule CR, line 34. Enclose Schedule CR	<b>56</b>	<u>.00</u>
<b>57</b>	Net income tax paid to another state. Enclose Schedule OS ... <u>MN</u>	<b>57</b>	<u>162.00</u>
<b>58</b>	Add lines 55, 56, and 57	<b>58</b>	<u>642.00</u>
<b>59</b>	Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax	<b>59</b>	<u>1927.00</u>
<b>60</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 30) . . . If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	<b>60</b>	<u>.00</u>
<b>61</b>	Donations (decreases refund or increases amount owed)		
	a Endangered resources <u>.00</u>	f Firefighters memorial <u>.00</u>	
	b Packers football stadium <u>.00</u>	g Military family relief <u>.00</u>	
	c Cancer research <u>.00</u>	h Second Harvest/Feeding Amer. <u>.00</u>	
	d Veterans trust fund <u>.00</u>	i Red Cross WI Disaster Relief <u>.00</u>	
	e Multiple sclerosis <u>.00</u>	j Special Olympics Wisconsin <u>.00</u>	
	Total (add lines a through j) .. →		<b>61k</b> <u>.00</u>
<b>62</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) ▶ <u>700.00</u> x .33 =	<b>62</b>	<u>231.00</u>
<b>63</b>	Credit repayments and other penalties (see page 29)	<b>63</b>	<u>.00</u>
<b>64</b>	Add lines 59 through 63	<b>64</b>	<u>2158.00</u>

**Payments and Credits**

<b>65</b>	Wisconsin income tax withheld. Enclose readable withholding statements	<b>65</b>	<u>4539.00</u>
<b>66</b>	2014 Wisconsin estimated tax paid and amount applied from 2013 return	<b>66</b>	<u>.00</u>
<b>67</b>	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children ▶ _____ Federal credit <u>.00</u> x _____ % =	<b>67</b>	<u>.00</u>
<b>68</b>	Farmland preservation credit. a. Schedule FC, line 18	<b>68a</b>	<u>.00</u>
	b. Schedule FC-A, line 13	<b>68b</b>	<u>.00</u>
<b>69</b>	Repayment credit	<b>69</b>	<u>.00</u>
<b>70</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>70</b>	<u>.00</u>
<b>71</b>	Eligible veterans and surviving spouses property tax credit	<b>71</b>	<u>.00</u>
<b>72</b>	Refundable credits from Schedule CR, line 38	<b>72</b>	<u>.00</u>
<b>73</b>	AMENDED RETURN ONLY – amount previously paid (see page 34)	<b>73</b>	<u>.00</u>
<b>74</b>	Add lines 65 through 73	<b>74</b>	<u>4539.00</u>
<b>75</b>	AMENDED RETURN ONLY – amounts previously refunded (see page 34)	<b>75</b>	<u>.00</u>
<b>76</b>	Subtract line 75 from line 74	<b>76</b>	<u>4539.00</u>



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

Refund or Amount You Owe

Table with 3 columns: Line number, Description, Amount. Includes lines 77 (AMOUNT OVERPAID 2381.00), 78 (REFUNDED TO YOU 2381.00), 79 (APPLIED TO YOUR 2015 ESTIMATED TAX .00), 80 (AMOUNT YOU OWE .00), and 81 (Underpayment interest .00).

Third Party Designee section. Includes checkboxes for 'Yes' and 'No', and a grid for the designee's 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, BOTH must sign)', and 'Date'.

Mail your return to section. Includes addresses for Wisconsin Department of Revenue (PO Box 268, PO Box 59, PO Box 8991) and a grid for 'For Department Use Only'.

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

Table for Schedule 1 with 3 columns: Line number, Description, Amount. Includes lines 1-9 detailing medical/dental expenses, interest, gifts, casualty losses, and the final credit amount of .05.

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, Description, Amount. Includes lines 1-8 detailing wages, self-employment, and the final credit amount of .03.



## 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 JONQUIL & ERIN JONQUIL

SOCIAL SECURITY NUMBER 400-00-5422

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

You  Spouse

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 2014.
- Changed legal residence from Wisconsin during 2014; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2014; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from \_\_\_\_\_ (state) on \_\_\_\_\_ (date) during 2014; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 2014. Resident of \_\_\_\_\_  
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2013 or 2014 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? 07/01/2014  
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? MN, 07/01/2014
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. none
4. When were you physically present in your new state of legal residence (please list dates)? 07/01/2014-12/31/2014
5. Did your spouse and dependent children (if any) move to your new state of legal residence? yes If yes, when? 07/01/2014
6. a. On what date did you begin working in your new state of legal residence? N/A unemployed  
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? yes If yes, when? 07/01/2014 If no, why not? \_\_\_\_\_
  - b. Purchase a home? no If yes, when? \_\_\_\_\_ If no, why not? renting
  - c. Obtain a driver's license? yes If yes, when? 07/06/2014 If no, why not? \_\_\_\_\_
  - d. Register an auto or other vehicle? yes If yes, when? 07/06/2014 If no, why not? \_\_\_\_\_
  - e. File resident income tax returns? yes If yes, what years filed? 2014 If no, why not? \_\_\_\_\_
8. Since changing your legal residence from Wisconsin, have you:
  - a. Performed services for income in Wisconsin? no If yes, when? \_\_\_\_\_
  - b. Purchased/renewed Wisconsin auto license plates? no If yes, when? \_\_\_\_\_
  - c. Renewed a Wisconsin driver's license? no If yes, when? \_\_\_\_\_
  - d. Voted in Wisconsin, in person or by absentee ballot? no If yes, when? \_\_\_\_\_
  - e. Attended or sent your children to Wisconsin schools? no If yes, when? \_\_\_\_\_
  - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? no If yes, when? \_\_\_\_\_  
Type of license? \_\_\_\_\_ County purchased in? \_\_\_\_\_
  - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? no
  - h. Listed Wisconsin as your state of legal residence for purposes of your will? no
  - i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? no If yes, when? \_\_\_\_\_
  - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? no 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? no 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 2014 tax returns, please explain. \_\_\_\_\_

**SCHEDULE I**

**Adjustments To Convert 2014 Federal Adjusted Gross Income and Itemized Deductions To The Amounts Allowable for Wisconsin**

**2014**

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

TEST JONQUIL & ERIN JONQUIL

400 00 5422

**PART I – Federal Adjusted Gross Income**  
(Read instructions before completing Schedule I)

- 1. Fill in your 2014 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) ..... 1 73634
- 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, Form 8949, 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 73634
- 5. Other adjustments:

Description	COL. I Amount per 2014 federal return	COL. II Amount determined under IRC in effect for Wisconsin	COL. III Difference (see line 5 instructions)
a. Charitable IRA & Transfer	(5000)	0	5000
b.			
c.			
d.			
e.			
f.			
g.			
h.			

i. Total difference (combine amounts in Col. III) ..... 5i 5000

- 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 78634

**PART II – Itemized Deductions**

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II:

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

7. Adjustments:

	<b>COL. I</b>	<b>COL. II</b>
Description	Amount per 2014 federal return	Amount determined under IRC in effect for Wisconsin
a. Medical expense		
b. Contributions		
c. Interest		

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).

6-19-14  
DRAFT

Name TEST JONQUIL & ERIN JONQUIL	Social security number 400 00 5422
-------------------------------------	---------------------------------------

See the instructions for line 15 of Form 1NPR for further information on these additions and subtractions.

**Additions to Income**

<u>1</u> Income from line 21 of federal Form 1040 <i>Nonresidents</i> – fill in any other income from line 21 of federal Form 1040 that you received from Wisconsin sources. <i>Part-year and full-year residents</i> – Figure the amount of any other income from line 21 of federal Form 1040 you received while a Wisconsin resident. Add to that figure any other income you received from Wisconsin sources while a nonresident (Note: If the amount you would enter on line 1 is a negative number, enter the amount on line 19 as a positive number instead.)	1	.00
<u>2</u> Farmland preservation credit	2	.00
<u>3</u> Enterprise zone jobs credit	3	.00
<u>4</u> Development zones credit	4	.00
<u>5</u> Technology zones credit	5	.00
<u>6</u> Manufacturing investment credit	6	.00
<u>7</u> Economic development tax credit	7	.00
<u>8</u> Jobs tax credit	8	.00
<u>9</u> Woody biomass harvesting and processing credit	9	.00
<u>10</u> Community rehabilitation program credit	10	.00
<u>11</u> Research expense credit	11	.00
<u>12</u> Manufacturing / Agriculture credit	12	.00
<u>13</u> Federal net operating loss carryover (only if included on line 1 or 31 of this schedule)	13	.00
<u>14</u> Passive foreign investment company	14	.00
<u>15</u> Addition for certain expenses paid to related entities	15	.00
<u>16</u> Distributions from EdVest and Tomorrow's Scholar accounts	16	.00
<u>17</u> Addition for difference in federal and Wisconsin basis of assets	17	.00
<u>18</u> Add lines 1 through 17. This is your total additions to income	18	.00

Now go to page 2 →



Name TEST JONQUIL & ERIN JONQUIL	Social security number 400 0 5422
-------------------------------------	--------------------------------------

**Subtractions from Income**

<u>19</u> See line 1 on page 1	<u>19</u>	.00
<u>20</u> Farm loss carryover	<u>20</u>	.00
<u>21</u> Recoveries of federal itemized deductions (only if included on line 1 or 19 of this schedule)	<u>21</u>	.00
<u>22</u> Wisconsin net operating loss carryforward	<u>22</u>	5000 .00
<u>23</u> Medical care insurance	<u>23</u>	.00
<u>24</u> Long-term care insurance	<u>24</u>	.00
<u>25</u> Retirement income exclusion	<u>25</u>	.00
<u>26</u> Amounts not taxable by Wisconsin (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<u>26</u>	.00
<u>27</u> Adoption expenses	<u>27</u>	.00
<u>28</u> Tuition and fee expenses	<u>28</u>	.00
<u>29</u> Contributions to a Wisconsin state-sponsored college savings program	<u>29</u>	.00
<u>30</u> Child and dependent care expenses	<u>30</u>	.00
<u>31</u> Distributions from Wisconsin state-sponsored college tuition program (only if included on line 1 or 19 of this schedule)	<u>31</u>	.00
<u>32</u> Sale of business assets or assets used in farming to a related person	<u>32</u>	.00
<u>33</u> Repayment of income previously taxed	<u>33</u>	.00
<u>34</u> Human organ donation	<u>34</u>	.00
<u>35</u> ATV corridors (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<u>35</u>	.00
<u>36</u> Subtraction for certain expenses paid to related entities	<u>36</u>	.00
<u>37</u> Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity	<u>37</u>	.00
<u>38</u> Sales of certain insurance policies (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<u>38</u>	.00
<u>39</u> Relocated business	<u>39</u>	.00
<u>40</u> Job creation	<u>40</u>	.00
<u>41</u> Combat zone related death	<u>41</u>	.00
<u>42</u> Private school tuition	<u>42</u>	.00
<u>43</u> Physician or psychiatrist grant (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<u>43</u>	.00
<u>44</u> Subtraction for difference in federal and Wisconsin basis of assets	<u>44</u>	.00
<u>45</u> Add lines 19 through 44. This is your total subtractions from income	<u>45</u>	5000 .00
<u>46</u> Fill in the amount from line 18	<u>46</u>	.00
<u>47</u> If line 45 is more than line 46, subtract line 46 from line 45. Fill in here and on line 15, column B, of Form 1NPR and put a minus sign ( - ) in front of the number	<u>47</u>	5000 .00
<u>48</u> If line 46 is more than line 45, subtract line 45 from line 46. Fill in here and on line 15, column B, of Form 1NPR	<u>48</u>	.00



**SCHEDULE OS**

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

**2014**

Wisconsin Department of Revenue

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

Name(s) shown on Form 1, 1NPR, or 2 <b>TEST JONQUIL &amp; ERIN JONQUIL</b>	Identifying number <b>400005422</b>
---	--

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2014 and have paid 2014 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**



<b>■ PART I – Income From Other State</b>	State 1 <u>  M  </u> <u>  N  </u> Postal abbr. ↑	State 2 <u>  </u> <u>  </u> Postal abbr. ↑	State 3 <u>  </u> <u>  </u> Postal abbr. ↑	State 4 <u>  </u> <u>  </u> Postal abbr. ↑
<b>1</b> Wages, salaries, tips, etc. . . . .	32228 .00	.00	.00	.00
<b>2</b> Taxable interest . . . . .	.00	.00	.00	.00
<b>3</b> Ordinary dividends . . . . .	.00	.00	.00	.00
<b>4</b> Business income / loss . . . . .	.00	.00	.00	.00
<b>5</b> Capital gain / loss . . . . .	.00	.00	.00	.00
<b>6</b> Other gains / losses . . . . .	.00	.00	.00	.00
<b>7</b> IRA distributions, pensions, and annuities . . . . .	7000 .00	.00	.00	.00
<b>8</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	.00	.00	.00	.00
<b>9</b> Farm income / loss . . . . .	.00	.00	.00	.00
<b>10</b> Unemployment compensation . . . . .	6320 .00	.00	.00	.00
<b>11</b> Social security benefits . . . . .	.00	.00	.00	.00
<b>12</b> Other income . . . . .	.00	.00	.00	.00
<b>13</b> Add lines 1 through 12 in each column . . . . .	45548 .00	.00	.00	.00
<b>Adjustments to Income</b>				
<b>14</b> Archer MSA or health savings accounts deduction . . . . .	1000 .00	.00	.00	.00
<b>15</b> Business expenses of reservists, performing artists, and fee-basis public officials . . . . .	.00	.00	.00	.00
<b>16</b> Moving expenses . . . . .	568 .00	.00	.00	.00
<b>17</b> Deductible part of self-employment tax . . . . .	.00	.00	.00	.00
<b>18</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .	.00	.00	.00	.00
<b>19</b> Self-employed health insurance deduction . . . . .	.00	.00	.00	.00
<b>20</b> IRA deduction . . . . .	.00	.00	.00	.00
<b>21</b> Student loan interest deduction . . . . .	.00	.00	.00	.00
<b>22</b> Other adjustments to income . . . . .	.00	.00	.00	.00
<b>23</b> Add lines 14 through 22 in each column . . . . .	1568 .00	.00	.00	.00
<b>24</b> Total income taxed by other state – subtract line 23 from line 13 . . . . .	43980 .00	.00	.00	.00

Name(s) shown on Form 1, 1NPR, or 2 <b>TEST JONQUIL &amp; ERIN JONQUIL</b>	Identifying number <b>400005422</b>
---	--

**NO COMMAS; NO CENTS**

<b>■ PART II – Calculation of Credit</b>	<b>State 1</b>	<b>State 2</b>	<b>State 3</b>	<b>State 4</b>
<b>25</b> Postal abbreviation for state to which tax was paid .....	<u>  M  </u> <u>  N  </u>	_____	_____	_____
<b>26</b> Income taxable to both Wisconsin and other state (see instructions) .....	30660.00	.00	.00	.00
<b>27</b> Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) .....	43980.00	.00	.00	.00
<b>28</b> 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 .....	232.00	.00	.00	.00
<b>29</b> 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 .....	0.6971	.	.	.
<b>30</b> Multiply line 28 by line 29. Round the result to the nearest dollar .....	162.00	.00	.00	.00
<b>31</b> Income and franchise tax (see instructions) .....	.00	.00	.00	.00
<b>32</b> Add lines 30 and 31 in each column .....	162.00	.00	.00	.00
<b>33</b> Add the amounts in each column of line 32. Fill in the total here .....	<b>33</b>			162.00
<b>34</b> If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS .....	<b>34</b>			.00
<b>35</b> Add lines 33 and 34 .....	<b>35</b>			162.00
<b>36</b> Fill in the amount from: • Line 28 of Form 1 less the amounts on lines 29 and 30 of Form 1, or • Line 54 of Form 1NPR less the amounts on lines 55 and 56 of Form 1NPR, or • Line 10 of Form 2 less the amount on line 11 of Form 2 .....	<b>36</b>			2089.00
<b>37</b> Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions) .....	<b>37</b>			162.00



VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>WI Dept of Workforce Development</b> <b>123 Main St</b> <b>Madison, WI 53706</b>		<b>1</b> Unemployment compensation \$ 6,320.00	OMB No. 1645-0120  <b>2014</b>  Form <b>1099-G</b>	<b>Certain Government Payments</b>
PAYER'S federal identification number 12-3456789		<b>2</b> State or local income tax refunds, credits, or offsets \$	<b>3</b> Box 2 amount is for tax year	
RECIPIENT'S identification number 400-00-5492		<b>4</b> Federal income tax withheld \$ 895.00		<b>Copy 1 For State Tax Department</b>
RECIPIENT'S name <b>Erin Jonquil</b>		<b>5</b> RTAA payments \$	<b>6</b> Taxable grants \$	
Street address (including apt. no.) 456 78th St		<b>7</b> Agriculture payments \$	<b>8</b> Check if box 2 is trade or business income <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Winona, MN 55987		<b>9</b> Market gain \$		
Account number (see instructions) 156456756		<b>10a</b> State MN	<b>10b</b> State identification no. ----- \$	
			<b>11</b> State income tax withheld \$	

Form **1099-G**

[www.irs.gov/form1099g](http://www.irs.gov/form1099g)

Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Retiree Pension Fund 123 Main St Madison, WI 53706		1 Gross distribution \$ 14,000.00	OMB No. 1545-0119  <b>2014</b>  Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 14,000.00	Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department
		2b Taxable amount not determined <input type="checkbox"/>			
PAYER'S federal identification number  32-1234567	RECIPIENT'S identification number  400-00-5492	3 Capital gain (Included in box 2a) \$	4 Federal income tax withheld \$ 2,500.00		
RECIPIENT'S name Erin Jonquil  Street address (including apt. no.) 1616 Madison St  City or town, state or province, country, and ZIP or foreign postal code La Crosse, WI 54601		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 1	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 \$ 700.00 \$ 700.00	13 State/Payer's state no. MN WI	14 State distribution \$ 7,000.00 \$ 7,000.00	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

22222		a Employee's social security number 400-00-5492		OMB No. 1545-0008					
b Employer identification number (EIN) 12-3456789			1 Wages, tips, other compensation 32,228.00		2 Federal income tax withheld 8,716.00				
c Employer's name, address, and ZIP code General Store 22 Fisher St Winona, MN 55987			3 Social security wages 32,228.00		4 Social security tax withheld 2,030.00				
			5 Medicare wages and tips 32,228.00		6 Medicare tax withheld 701.00				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial Erin		Last name Jonquil		Suff.		11 Nonqualified plans		12a	
1616 Madison Ave La Crosse, WI 54601		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"/>	12b
				14 Other		12c			
				12d					
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		
WI	98-7654321		32,228.00	1,839.00					
MN	123452678		32,228.00	1,622.00					

Form **W-2** Wage and Tax Statement  
 Copy 1 — For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-5422		OMB No. 1545-0008					
b Employer identification number (EIN) 53-9990123			1 Wages, tips, other compensation 22,654.00		2 Federal income tax withheld 3,200.00				
c Employer's name, address, and ZIP code DFAS - Military 1240 East Ninth Street Cleveland, OH 44199			3 Social security wages 23,928.00		4 Social security tax withheld 1,200.00				
			5 Medicare wages and tips 23,928.00		6 Medicare tax withheld 500.00				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial Test		Last name Jonquil		Suff.		11 Nonqualified plans		12a Q   42,638.00	
2-25 SBCT, Camp Taji B-52nd IN, SBCT 6260 APO AE 09378			13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		12c	
			14 Other		12c		12d		
			12d						
f Employee's address and ZIP code			15 State WI	Employer's state ID number 123456789	16 State wages, tips, etc. 22,654.00	17 State income tax 2,000.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement**  
 Copy 1 — For State, City, or Local Tax Department

**2014**

Department of the Treasury—Internal Revenue Service

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning \_\_\_\_\_, 2014, ending \_\_\_\_\_, 20

Your first name and initial: **Test** Last name: **Jonquil** Your social security number: **4 0 0 | 0 0 5 4 2 2**

If a joint return, spouse's first name and initial: **Erin** Last name: **Jonquil** Spouse's social security number: **4 0 0 | 0 0 5 4 9 2**

Home address (number and street). If you have a P.O. box, see instructions. **456 78th St** Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Winona, MN 55987**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

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

**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

(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 **2**

Boxes checked on 6a and 6b **2**  
 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 **2**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 54882**

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  **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** **15b Taxable amount 14000**

16a Pensions and annuities **16a** **16b Taxable amount**

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 6320**

20a Social security benefits **20a** **20b Taxable amount**

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 75202**

**Adjusted Gross Income**

23 Reserved **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 1000**

26 Moving expenses. Attach Form 3903 **26 568**

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 Reserved **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36 1568**

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ **37 73634**

