



1 Wisconsin income tax

2012

For the year Jan. 1-Dec. 31, 2012,
or other tax year
beginning _____, 2012
ending _____, 20__.

Complete
form using
BLACK INK

DO NOT STAPLE

See page 34 before assembling return

Your legal last name 8		Legal first name 9		M.I. 10	Your social security number 7
If a joint return, spouse's legal last name 12		Spouse's legal first name 13		M.I. 14	Spouse's social security number 11
Home address (number and street). If you have a PO Box, see page 7. 15			Apt. no. 16		Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2012. 20 City 21 Village 22 Town City, village, or town 23
City or post office 17		State 18	Zip code 19		
Filing status Check <input checked="" type="checkbox"/> below 26 Single 27 Married filing joint return 28 Married filing separate return. Fill in spouse's SSN above and full name here 29 Head of household (see page 8). Also, check here if married..... 33 If married, fill in spouse's SSN above and full name here <input type="checkbox"/>					County of 24 School district number See page 37 25
Legal last name 30		Legal first name 31		M.I. 32	
Special conditions 34					

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 NO COMMAS; NO CENTS

1	Federal adjusted gross income (see page 9)	1	35	.00
	Form W-2 wages included in line 1		36	.00
2	State and municipal interest (see page 9)	2	37	.00
3	Capital gain/loss addition (see page 10)	3	38	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		39 40	.00
	41 42 .00 43 44 .00 45 46 .00 47 48 .00	4	49	.00
5	Add the amounts in the right column for lines 1 through 4	5	50	.00
6	Taxable refund of state income tax (from Form 1040, line 10)	6	51	.00
7	United States government interest	7	52	.00
8	Unemployment compensation (see page 12)	8	53	.00
9	Social security adjustment (see page 12)	9	54	.00
10	Capital gain/loss subtraction (see page 12)	10	55	.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.		56 57 .00 58 59 .00 60 61 .00	
	62 63 .00 64 65 .00	11	66	.00
12	Add lines 6 through 11	12	67	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	68	.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13		14		.00
15	Standard deduction. See table on page 45, OR If someone else can claim you (or your spouse) as a dependent, see page 21 and check here		15	69	.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0		16	71	.00
17	Exemptions (Caution: See page 22)				
a	Fill in exemptions from your federal return	72	x \$700	17a	73 .00
b	Check if 65 or older 74 You + 75 Spouse = 76 x \$250	74		17b	77 .00
c	Add lines 17a and 17b		17c	78	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income		18	79	.00
19	Tax (see table on page 38)		19	80	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4		20	81	.00
21	Armed forces member credit (must be stationed outside U.S. See page 22)		21	82	.00
22	School property tax credit				
a	Rent paid in 2012-heat included	83	.00	} Find credit from table page 24. .22a	85 .00
	Rent paid in 2012-heat not included	84	.00		
b	Property taxes paid on home in 2012	86	.00	Find credit from table page 25. .22b	87 .00
23	Historic rehabilitation credits		23	88	.00
24	Working families tax credit		} If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 . . . 24	89	.00
25	Certain nonrefundable credits from line 8 of Schedule CR			25	90	.00
26	Add credits on lines 20 through 25		26	91	.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0		27	92	.00
28	Alternative minimum tax. Enclose Schedule MT		28	93	.00
29	Add lines 27 and 28		29	94	.00
30	Married couple credit. Enclose Schedule 2, page 4		30	95	.00
31	Other credits from Schedule CR, line 21		31	96	.00
32	Net income tax paid to another state. Enclose Schedule OS	97	32	98	.00
33	Add lines 30, 31, and 32		33	99	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax		34	100	.00
35	Economic development surcharge. Enclose Schedule EDS		35	101	.00
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here		36	102	.00
37	Donations (decreases refund or increases amount owed)				
a	Endangered resources	104	.00	f	Firefighters memorial 109 .00
b	Packers football stadium	105	.00	g	Military family relief 110 .00
c	Cancer research	106	.00	h	Second Harvest/Feeding Amer. 111 .00
d	Veterans trust fund	107	.00	i	Red Cross WI Disaster Relief 112 .00
e	Multiple sclerosis	108	.00	j	Special Olympics 113 .00
	Total (add lines a through j)		37k	114	.00
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29)	115	.00 x .33 =	38	116 .00
39	Credit repayments and other penalties (see page 29)		39	117	.00
40	Add lines 34 through 36, and 37k through 39		40	118	.00



Name(s) shown on Form 1	Your social security number
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NO COMMAS; NO CENTS

41 Amount from line 40	41		.00	
42 Wisconsin tax withheld. Enclose withholding statements	42	119	.00	
43 2012 estimated tax payments and amount applied from 2011 return	43	120	.00	
44 Earned income credit. Number of qualifying children . . . ▶ 121				
Federal credit 122 .00 x _____ % =	44	123	.00	
45 Farmland preservation credit. a Schedule FC, line 18	45a	124	.00	
b Schedule FC-A, line 13	45b	125	.00	
46 Repayment credit (see page 31)	46	126	.00	
47 Homestead credit. Enclose Schedule H or H-EZ	47	127	.00	
48 Eligible veterans and surviving spouses property tax credit	48	128	.00	
49 Other credits from Schedule CR, line 32. Enclose Schedule CR	49	129	.00	
50 Add lines 42 through 49	50	130	.00	
51 If line 50 is larger than line 41, subtract line 41 from line 50. This is the AMOUNT YOU OVERPAID	51	131	.00	132
52 Amount of line 51 you want REFUNDED TO YOU	52	133	.00	134
53 Amount of line 51 you want APPLIED TO YOUR 2013 ESTIMATED TAX	53	135	.00	136
54 If line 50 is smaller than line 41, subtract line 50 from line 41. This is the AMOUNT YOU OWE . Paper clip payment to front of return	54	137	.00	138
55 Underpayment interest. Fill in exception code - See Sch. U 139	55	140	.00	141
Also include on line 54 (see page 34)				

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 34)? **Yes** Complete the following. **No**

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; height: 20px;"></td> <td style="width:25%; height: 20px;"></td> <td style="width:25%; height: 20px;"></td> <td style="width:25%; height: 20px;"></td> </tr> </table>				

Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.

Sign here

▼ *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.*

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone ()
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I-010ai

Mail your return to: Wisconsin Department of Revenue
If tax due.....PO Box 268, Madison WI 53790-0001
If refund or no tax due.....PO Box 59, Madison WI 53785-0001
If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

<i>For Department Use Only</i>	C		

Do Not Submit Photocopies



Schedule 1 – Itemized Deduction Credit (see page 22)

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	142	.00
2	Interest paid from line 15 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	143	.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	144	.00
4	Casualty losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	145	.00
5	Add lines 1 through 4	5	146	.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6		.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7		.00
8	Rate of credit is .05 (5%)	8		x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9		.00

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

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

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

	(A) YOURSELF	(B) SPOUSE				
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1	147	.00	148	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2	149	.00	150	.00
3	Combine lines 1 and 2. This is earned income	3		.00		.00
4	Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4	151	.00	152	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5		.00		.00
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6		.00		.00
7	Rate of credit is .03 (3%)	7			x .03	
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8		.00		.00

Do not fill in more than \$480.



Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2012. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ _____ County of ▶ _____
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office	State	Zip code		
Special conditions 154				(See page 7 of the Schedule H instructions.)

- 1 a** What was your age as of December 31, 2012? (If you were under 18, you do not qualify for homestead credit for 2012.) **1 a** Fill in age ▶ **155**
- b** If you are married and your spouse was age 65 or over as of December 31, 2012, check where indicated **1 b** Check here ▶ **156**
- 2** Were you a legal resident of Wisconsin from 1-1-12 through 12-31-12? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2012 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2012, you do not qualify.) **3** Yes No

ATTACH rent certificate or property tax bill

Household Income	Print numbers like this → 0 1 2 3 4 5 6 7 8 9	NO COMMAS; NO CENTS		
4 Wisconsin income from line 12 of Form 1A or line 13 of Form 1 (see instructions)			4	157 .00
5 If not filing a 2012 Wisconsin return, fill in Wisconsin taxable income below.				
a Wages 158 .00 + Interest 159 .00 + Dividends 160 .00 = . . .			5a	161 .00
b Other taxable income (list type and amount) _____			5b	162 .00
6 Nontaxable income not included on line 4, 5a, or 5b.				
a Unemployment compensation			6a	163 .00
b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments			6b	164 .00
c Railroad retirement benefits			6c	165 .00
d Pensions, annuities, and other retirement plan distributions			6d	166 .00
e Contributions to deferred compensation plans (see box 12 of wage statements)			6e	.00
f Contributions to IRA and SIMPLE plans			6f	.00
g Interest on United States bonds and notes and state and municipal bonds			6g	.00
h Child support, maintenance payments, and other support money (court ordered)			6h	167 .00
i Wisconsin Works (W2) payments, county relief, kinship care, and other cash public assistance			6i	168 .00
7 a Add lines 4 through 6i			7a	.00
b Fill in number of qualifying dependents (do not count yourself or your spouse) ▶ 169 x \$500 =			7b	.00
c Household income. Subtract line 7b from line 7a (if \$24,680 or more, no credit is allowed)			7c	170 .00

Taxes and/or Rent	Before completing this section, see instructions for taxes and/or rent (STEP 4).			
8 Homeowners – Net 2012 property taxes on your homestead, whether paid or not			8	171 .00
9 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule).				
Heat included (13b of rent certificate is "Yes") 9a ▶ 172 .00 x .20 (20%) =			9b	173 .00
Heat not included (13b of rent certificate is "No") 9c ▶ 174 .00 x .25 (25%) =			9d	175 .00
10 Add lines 8, 9b, and 9d (or enter amount from line 6 of Taxes/Rent Reduction Schedule)			10	.00

Credit Computation				
11 Fill in the smaller of the amount on line 10 or \$1,460			11	.00
12 Using the amount on line 7c, fill in the appropriate amount from Table A (page 17)			12	.00
13 Subtract line 12 from line 11 (if line 12 is more than line 11, fill in 0; no credit is allowable)			13	.00
14 Homestead credit – Using the amount on line 13, fill in the credit from Table B (page 18)			14	176 .00

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Sign Here ▶ Claimant's signature _____ Spouse's signature _____ Date _____ Daytime phone number () _____

I-0151

Mail to:
 Wisconsin Department of Revenue
 PO Box 34
 Madison WI 53786-0001



For Department Use Only

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Instructions for Schedule H-EZ

If you qualify for homestead credit (see page 4 of the Schedule H instructions), you may be able to use Schedule H-EZ to file your claim. See “Which Schedule to File” on page 4 to determine if Schedule H-EZ is right for you.

Filling in Schedule H-EZ Use black ink. Round off cents (drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next dollar). Do not use commas or dollar signs when filling in amounts.

Amending Schedule H-EZ See “Amending Schedule H or H-EZ” on page 6 of the Schedule H instructions.

STEP 1: CLAIMANT INFORMATION

Print or type all information requested in the spaces provided. Include your social security number (and your spouse’s, if applicable) and your tax district. Do not use an address label.

STEP 2: QUESTIONS

Complete lines 1 through 3. For more information on legal residency, see the instructions for line 2 of Schedule H.

STEP 3: HOUSEHOLD INCOME

Note: If your spouse died in 2012, see Part 5 on page 16 of the Schedule H instructions before you continue.

Line 4 – Income from Tax Return Fill in the income from your 2012 Wisconsin income tax return. For more information, including instructions for when you have already filed your return, see the instructions for line 7 of Schedule H.

Line 5 – Income - No Tax Return Fill in the amount of your (or the total of both spouses, if married) wages, interest, dividends, and other income taxable to Wisconsin on lines 5a and 5b. Attach a separate schedule if more space is needed. For more information, including an available subtraction for medical and long-term care insurance costs, see the instructions for line 8 of Schedule H.

Lines 6a through 6i – Nontaxable Income Fill in all nontaxable household income received in 2012 from any of the sources indicated. If you are married, combine the incomes of both spouses. Do not include amounts reported on line 4, 5a, or 5b. For more information, see the instructions for lines 9a through 9g, 9i, and 9j of Schedule H. **Note:** Include Medicare premium deductions in any amounts entered on lines 6b or 6c.

Line 7b – Qualifying Dependents Fill in the number of qualifying dependents. Multiply that amount by \$500. Fill in the result on line 7b. For information on who is considered a qualifying dependent, see the instructions for line 12b of Schedule H.

Line 7c – Total Household Income Is your household income less than your rent or property taxes? If yes, attach a note explaining how you paid your rent or property taxes and your other living expenses (food, utilities, clothing, etc.).

STEP 4: TAXES AND/OR RENT

Homeowners – Fill in the net 2012 property taxes on your homestead on line 8. For more information, including a definition of “net property taxes,” see the instructions for line 13 of Schedule H.

Renters – Complete lines 9a and 9b if heat was included in your rent and/or lines 9c and 9d if heat was **not** included. For more information, see the instructions for line 14 of Schedule H.

Exception Do any of the following apply to you? If yes, you may be required to reduce your net property taxes and/or rent or attach additional information to Schedule H-EZ.

- You owned/rented a mobile or manufactured home and/or the land on which it was located (see item 3 under Exceptions: Homeowners on page 12 of the Schedule H instructions and item 4 under Exceptions: Renters on page 13).
- There are names on the property tax bill other than yours or your spouse’s and/or you owned your homestead with others in 2012 (see items 1 and 2 under Exceptions: Homeowners on page 12 of the Schedule H instructions).
- The property tax bill does not show any lottery and gaming credit (see item 5 under Exceptions: Homeowners on page 12 of the Schedule H instructions).
- You moved during 2012 (see item 2 under Exception: Homeowners and/or Renters on page 13 of the Schedule H instructions).
- You received a) any Wisconsin Works (W2) payments or b) county relief of \$400 or more for any month of 2012. Complete the Taxes/Rent Reduction Schedule below.

Taxes/Rent Reduction Schedule	
1 Homeowners – fill in the net 2012 property taxes on your homestead.....	1 _____
2 Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 13a of the rent certificate(s).....	2 _____
3 Add line 1 and line 2; fill in the smaller of the total or \$1,460	3 _____
4 Divide line 3 by 12	4 _____
5 Number of months in 2012 for which you did not receive a) any Wisconsin Works (W2) payments or b) county relief payments of \$400 or more	5 _____
6 Multiply line 4 by line 5. Fill in here and on line 10 (do not fill in line 8 or 9) of Schedule H-EZ	6 _____

STEP 5: CREDIT COMPUTATION

Lines 11 through 14 – Refer to Tables A and B on pages 17 and 18 of the Schedule H instructions to determine your homestead credit. If filing a Wisconsin income tax return, fill in the credit amount on line 32 of Form 1A or line 47 of Form 1. Do you want the department to compute your credit? If yes, do not complete these lines. The department will notify you of the amount of your credit.

STEP 6: SIGNING AND FILING YOUR CLAIM

Sign and Date Your Claim You must sign and date your Schedule H-EZ. If married, your spouse must also sign. **Note:** A homestead credit claim may not be signed for or filed on behalf of a deceased person.

How to Assemble Before filing Schedule H-EZ, see “How to Assemble” on page 14 of the Schedule H instructions.

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 <u>177</u> .00
2 Water consumption credit (Schedule WC, line 10)	2 <u>178</u> .00
3 Biodiesel fuel production credit (Schedule BC, line 6 or 6b for fiduciaries)	3 <u>179</u> .00
4 Health insurance risk-sharing plan assessments credit – • <i>Corporations</i> (see line 35 to claim this credit) • <i>Fiduciaries</i> (see instructions) – Beneficiaries portion <u>.00</u> • <i>Individuals</i> (enter amount from Schedule 2K-1, 3K -1, or 5K-1)	4 <u>180</u> .00
5 Veteran employment credit (Schedule VE, line 8 or 8b for fiduciaries)	5 <u>181</u> .00
6 Film production company investment credit carryforward (Schedule FP, line 8)	6 <u>182</u> .00
7 Community rehabilitation program credit (Schedule CM, line 7)	7 <u>183</u> .00
8 Add lines 1 through 7 and enter on line 8. • Individuals and Fiduciaries: Enter this amount on line 25 of Form 1, line 51 of Form 1NPR, line 8 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 33 of Part II	8 <u>184</u> .00
B. Nonrefundable Credits	
9 Film production services credit carryforward (Schedule FP, line 7)	9 <u>185</u> .00
10 Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	10 <u>186</u> .00
11 Manufacturing investment credit (Schedule MI, line 6)	11 <u>187</u> .00
12 Dairy and livestock farm investment credit (Schedule DI, line 9)	12 <u>188</u> .00
13 Ethanol and biodiesel fuel pump credit (Schedule EB, line 7)	13 <u>189</u> .00
14 Development zones credit (Schedule DC, lines 7, 15, and 23)	14 <u>190</u> .00
15 Technology zone credit (Schedule TC, line 8)	15 <u>191</u> .00
16 Economic development tax credit (Schedule ED, line 5)	16 <u>192</u> .00
17 Early stage seed investment credit (Schedule VC, line 12)	17 <u>193</u> .00
18 Angel investment credit – Individuals only (Schedule VC, line 6)	18 <u>194</u> .00
19 Electronic medical records credit (Schedule EM, line 3 or 3b for fiduciaries)	19 <u>195</u> .00
20 Internet equipment credit carryforward	20 <u>196</u> .00
21 Add lines 9 through 20 and enter on line 21. • Individuals and Fiduciaries: Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 34 of Part II	21 <u>197</u> .00
C. Refundable Credits	
22 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	22 <u>198</u> .00
23 Dairy manufacturing facility investment credit (Schedule DM, line 13 or 13b for fiduciaries)	23 <u>199</u> .00
24 Dairy cooperatives credit (Schedule DM, line 14 or 14b for fiduciaries)	24 <u>200</u> .00
25 Meat processing facility investment credit (Schedule MP, line 7 or 7b for fiduciaries)	25 <u>201</u> .00
26 Film production services credit (Schedule FP, line 3 or 3b for fiduciaries)	26 <u>202</u> .00
27 Film production company investment credit (Schedule FP, line 6 or 6b for fiduciaries)	27 <u>203</u> .00
28 Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries)	28 <u>204</u> .00
29 Food processing plant and food warehouse investment credit (Schedule FW, line 7 or 7b for fiduciaries)	29 <u>205</u> .00
30 Beginning farmer and farm asset owner credit (Schedule FL, line 2, 6 or 6b for fiduciaries) . .	30 <u>206</u> .00
31 Jobs tax credit (Schedule JT, line 9)	31 <u>207</u> .00
32 Add lines 22 through 31 and enter on line 32. • Individuals and Fiduciaries: Enter this amount on line 49 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 31 of Form 4T. • Corporations: Enter this amount on line 52 of Part II	32 <u>208</u> .00



Name	Identifying number
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Part II Credits for Corporations Only

A. Nonrefundable Credits

33 Amount from Part I, line 8	33	.00
34 Amount from Part I, line 21	34	.00
35 Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	35	.00
36 Research expense credit (Schedule R, line 30)	36	.00
37 Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	37	.00
38 Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	38	.00
39 Development zones research credit carryforward	39	.00
40 Research facilities credit (Schedule R, line 34)	40	.00
41 Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	41	.00
42 Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	42	.00
43 Super research and development credit (Schedule R, line 44)	43	.00
44 Community development finance credit	44	.00
45 Development zones jobs credit carryforward	45	.00
46 Development zones sales tax credit carryforward	46	.00
47 Development zones location credit carryforward	47	.00
48 Development zones day care credit carryforward	48	.00
49 Development zones environmental remediation credit carryforward	49	.00
50 Supplement to federal historic rehabilitation credit (Schedule HR, line 7)	50	.00
51 Add lines 33 through 50. Enter here and on line 22 of Form 4, line 11 of Form 4T, or line 9 of Form 5	51	.00

B. Refundable Credits

52 Amount from Part I, line 32	52	.00
53 Farmland preservation credit. a Schedule FC, line 18	53a	.00
b Schedule FC-A, line 13	53b	.00
54 Add lines 52 and 53a and b. Enter here and on line 31 of Form 4, line 31 of Form 4T, or line 18 of Form 5	54	.00



SCHEDULE OS

Wisconsin
Department of Revenue

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

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

2012

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
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To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2012 and have paid 2012 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 <u>209</u> <small>Postal abbr. ↑</small>		State 2 <u>210</u> <small>Postal abbr. ↑</small>		State 3 <u>211</u> <small>Postal abbr. ↑</small>		State 4 <u>212</u> <small>Postal abbr. ↑</small>	
■ PART I – Income From Other State								
<u>1</u> Wages, salaries, tips, etc.	213	.00	214	.00	215	.00	216	.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	217	.00	218	.00	219	.00	220	.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	221	.00	222	.00	223	.00	224	.00
Adjustments to Income								
<u>14</u> Archer MSA or health savings accounts deduction . . . . .		.00		.00		.00		.00
<u>15</u> Business expenses of reservists, performing artists, and fee-basis public officials . . . . .		.00		.00		.00		.00
<u>16</u> Moving expenses . . . . .		.00		.00		.00		.00
<u>17</u> Deductible part of self-employment tax	225	.00	226	.00	227	.00	228	.00
<u>18</u> Self-employed SEP, SIMPLE, and qualified plans	229	.00	230	.00	231	.00	232	.00
<u>19</u> Self-employed health insurance deduction	233	.00	234	.00	235	.00	236	.00
<u>20</u> IRA deduction	237	.00	238	.00	239	.00	240	.00
<u>21</u> Student loan interest deduction . . . . .		.00		.00		.00		.00
<u>22</u> Other adjustments to income . . . . .		.00		.00		.00		.00
<u>23</u> Add lines 14 through 22 in each column . . . . .		.00		.00		.00		.00
<u>24</u> Total income taxed by other state – subtract line 23 from line 1300		.00		.00		.00

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

	State 1	State 2	State 3	State 4
■ PART II – Calculation of Credit				
25 Postal abbreviation for state to which tax was paid	<u>241</u>	<u>242</u>	<u>243</u>	<u>244</u>
26 Income taxable to both Wisconsin and other state (see instructions)	245 .00	246 .00	247 .00	248 .00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)	249 .00	250 .00	251 .00	252 .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	253 .00	254 .00	255 .00	256 .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



**Job Creation
Deduction**

2012

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

Wisconsin Department
of Revenue

Read instructions before filling in this form

Name	Identifying Number
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1 Fill in the number of full-time equivalent employees you employed in Wisconsin during your taxable year beginning in 2012 (see instructions)	1	257	
2 Fill in the number of full-time equivalent employees you employed in Wisconsin during your taxable year beginning in 2011 (see instructions)	2	258	
3 Subtract line 2 from line 1. (If line 2 is greater than line 1, fill in zero (0) on line 3. Do not complete the rest of the schedule. You do not qualify for the deduction)	3	259	
4 If the gross receipts (see definition in instructions) from the business were \$5,000,000 or less during the 2012 taxable year, fill in \$4,000 on line 4; if gross receipts from the business were greater than \$5,000,000 during the 2012 taxable year, fill in \$2,000 on line 4	4	260	.00
5 Multiply line 3 by the amount on line 4	5	261	.00
6 Fill in 2012 job creation deduction passed through from other entities	6	262	.00
7 Add the amounts on lines 5 and 6. This is your 2012 job creation deduction (see instructions)	7	263	.00
7a Fiduciaries – Fill in the amount of the deduction allocated to beneficiaries. . .	7a	264	.00
7b Fiduciaries – Subtract line 7a from line 7	7b	265	.00



Schedule **CG**

Wisconsin
Department of Revenue

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

Enclose with Wisconsin Form 1 or 1NPR

2012

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

1 Date asset sold that generated the long-term capital gain _____

2 Description of asset sold _____

3 Amount of long-term capital gain on sale of the asset 3 266 .00

4 Amount of gain deposited in a segregated account in a financial institution
(do not fill in more than \$10,000,000 if investing in a "qualified new business venture") 4 267 .00

5 Name of financial institution _____

6 Date gain deposited in the financial institution _____

7 Date of investment in a "qualified new business venture" or in a "qualified
Wisconsin business" _____

8 If investment is in a "qualified new business venture," fill in name of "qualified new
business venture" _____

9 If investment is in a "qualified Wisconsin business," fill in name of the "qualified
Wisconsin business" _____

10 Amount invested in the "qualified new business venture" or "qualified Wisconsin
business." (Line 10 must equal or exceed line 4.) 10 268 .00

11 Basis of investment in the "qualified new business venture" or "qualified
Wisconsin business" (line 10 less the amount on line 4) 11 269 .00

INSTRUCTIONS FOR SCHEDULE CG

Purpose of Schedule CG

Schedule CG must be completed by individuals who are not declaring income from a long-term capital gain on their 2012 Wisconsin income tax return (Schedule WD) because they have reinvested the capital gain.

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

Who may claim the deferral of gain

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

Definitions

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



“Long-term capital gain means the gain realized from the sale of any capital asset held more than one year that is treated as a long-term gain under the Internal Revenue Code.

“Qualified new business venture” is a business certified by the Wisconsin Economic Development Corporation (WEDC). A business may be certified, and may maintain such certification, only if the business is engaged in one of the following:

- Developing a new product or business process.
- Manufacturing, agriculture, or processing or assembling products and conducting research and development.

The business must submit an application to WEDC in each calendar year for which it desires certification.

“Qualified Wisconsin business” means a business certified by the WEDC. The business must submit an application to WEDC in each calendar year for which it desires certification. A business may be certified if:

- The amount of payroll compensation paid by the business in Wisconsin is equal to at least 50 percent of the amount of all payroll paid by the business, and
- The value of real and tangible personal property owned or rented and used by the business in Wisconsin is equal to at least 50 percent of the value of all real and tangible personal property owned or rented and used by the business.

Where to get information on a “qualified new business venture” or a “qualified Wisconsin business”

For further information on a qualified new business venture” or a “qualified Wisconsin business,” go to the WEDC website at inwisconsin.com or contact WEDC, 201 W. Washington Avenue, PO Box 1687, Madison WI 53703 (telephone 608-267-4417).

Procedures

An individual may subtract from federal adjusted gross income any amount (limited to \$10,000,000 if reinvestment is in a “qualified new business venture”) of a long-term capital gain if the individual does all of the following:

- Deposits the gain into a segregated account in a financial institution.
- Within 180 days after the sale of the asset that generated the gain, invests all of the proceeds in the account in a “qualified new business venture” or “qualified Wisconsin business.”
- Attaches completed Schedule CG to the individual’s Wisconsin income tax return for the taxable year in which the deferral of gain is claimed.

Specific Instructions

Line 4 Fill in the amount of long-term capital gain deposited in a segregated account in a financial institution. If the long-term gain will be reinvested in a “qualified new business venture,” do not fill in more than \$10,000,000. The \$10,000,000 limitation does not apply if the long-term gain was reinvested in a “qualified Wisconsin business.”

This is the amount of long-term capital gain that may be deferred if reinvested. Individuals claim the deferral of gain when completing Wisconsin Schedule WD.

Lines 8 and 9 Complete line 8 if the long-term gain was reinvested in a “qualified new business venture.” Complete line 9 if the long-term gain was reinvested in a “qualified Wisconsin business.”

Line 11 The basis of the investment is calculated by subtracting the deferred gain (line 4) from the amount of the investment in the “qualified new business venture” or the “qualified Wisconsin business” (line 10). The reduced basis will result in a larger gain (or smaller loss) for Wisconsin than for federal purposes when the investment is sold or otherwise disposed of in the future.

Note: If you invested the deferred gain in a “qualified Wisconsin business” and hold the investment for 5 years, if certain conditions are met you may be able to exclude gain from the sale or disposition of the investment. The business must have been certified for the year of the investment and for two of the subsequent four years. The gain that may be excluded does not include the amount of deferred gain.

Attachments

A copy of Schedule CG must be enclosed with your Wisconsin income tax return.

Additional Information

If you have questions about the deferral of gain, contact any Wisconsin Department of Revenue office or write or call:

Customer Service Bureau,
Wisconsin Department of Revenue
Mail Stop 5-77
PO Box 8949
Madison WI 53708-8949

Telephone: 608) 266-2772

You may also email your questions to:
income@revenue.wi.gov

Veteran Employment Credit

2012

Wisconsin Department of Revenue

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

Name	Identifying Number
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1 Enter the number of qualified disabled veterans hired in the taxable year to work full-time at your business in Wisconsin (see instructions)	1	270	
2 Multiply the number on line 1 by \$4,000	2	271	.00
3 Enter the number of qualified disabled veterans hired in the taxable year to work part-time at your business in Wisconsin	3	272	
4 Enter the amount of credit for hiring a qualified disabled veteran to work part-time at your business in Wisconsin (from line D of worksheet on page 2)	4	273	.00
5 Add the amounts on lines 2 and 4	5	274	.00
6 If line 5 is greater than zero, enter your business activity (NAICS) code. If line 5 is zero, skip line 6 and go on to line 7	6	275	
7 Enter the amount of veteran employment credit passed through from other entities	7	276	.00
8 Add lines 5 and 7. This is your 2012 veteran employment credit (see instructions)	8	277	.00
8a Fiduciaries – Enter the amount of credit allocated to beneficiaries	8a	278	.00
8b Fiduciaries – Subtract line 8a from line 8	8b	279	.00



Name	Identifying Number
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Worksheet to Compute Credit for Disabled Veterans Hired to Work Part-Time

	Veteran #1	Veteran #2	Veteran #3	Veteran #4	Veteran #5	Veteran #6
A. Number of hours disabled veteran worked for this employer during the taxable year (round to the nearest hour)						
B. Divide the number on line A by 2080 (round decimal to four places)						
C. Multiply \$2,000 by the decimal on line B (round to the nearest dollar). This is your credit for this part-time employee						
D. Total of amount from line C of all columns. This is your credit for all part-time disabled veterans.00						

WORKSHEET INSTRUCTIONS

Complete the above worksheet to determine your credit for hiring a qualified disabled veteran to work part-time for your business in Wisconsin. If you hired more than one veteran to work part-time, you must complete a separate column of the worksheet for each veteran. If you hired more than six disabled veterans to work part-time, you may make additional copies of the worksheet as needed.

Fill in the amount from line D of the worksheet on line 4 of Schedule VE. If you have completed more than one worksheet, add the amounts from line D of all worksheets and fill in the total on line 4 of Schedule VE. All worksheets must be submitted with Schedule VE.

**Electronic Medical Records
Credit**

2012

Wisconsin Department
of Revenue

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

Name	Identifying Number
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1 Fill in the amount of electronic medical records credit allocated to you by the Wisconsin Department of Revenue	1	280	.00
2 Electronic medical records credit passed through from other entities			
2a Entity Name <u> 281 </u>			
FEIN <u> 282 </u>	2a Amount	<u> 283 </u>	.00
2b Entity Name <u> 284 </u>			
FEIN <u> 285 </u>	2b Amount	<u> 286 </u>	.00
2c Entity Name <u> 287 </u>			
FEIN <u> 288 </u>	2c Amount	<u> 289 </u>	.00
2d Entity Name <u> 290 </u>			
FEIN <u> 291 </u>	2d Amount	<u> 292 </u>	.00
2e Total pass through credits from additional schedule . 2e		293	.00
2f Total credits (add lines 2a through 2e)	2f	294	.00
3 Add the amounts on lines 1 and 2f. This is your 2012 electronic medical records credit (see instructions)	3	295	.00
3a Fiduciaries – Fill in the amount of credit allocated to beneficiaries	3a	296	.00
3b Fiduciaries – Subtract line 3a from line 3	3b	297	.00



Instructions for 2012 Schedule EM

GENERAL INSTRUCTIONS

Purpose of Schedule EM

Use Schedule EM to claim the electronic medical records credit. The credit is available for taxable years beginning after December 31, 2011, to taxpayers who are certified by the Wisconsin Department of Revenue (DOR).

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax-option (S) corporation, insurance company, or tax-exempt organization that is certified by the DOR may be eligible for the credit.

The credit is based on the amount paid by the claimant in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form. The claimant must qualify as a health care provider as defined in sec. 146.81(1)(a) to (p), Wis. Stats. 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.

No credit is allowed unless the claimant satisfies the following requirements:

- The claimant is certified by the DOR.
- The claimant received from the DOR a notice of eligibility to receive tax benefits that reports the amount of tax benefit for which the claimant is eligible.

Credit is Income

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

Carryforward of Unused Credits

The electronic medical records credit is nonrefundable. Any unused credit may be carried forward for 15 years.

If there is a reorganization of a corporation claiming the electronic medical records credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused credit.

SPECIFIC INSTRUCTIONS

Line 1 Enter the amount of tax benefits reported on the notice of eligibility received from the DOR.

Line 2 Enter the amount of electronic medical records credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, or trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates or trusts.

Provide the following information about the pass through entity: the name of the entity, the federal employer identification number, and amount of credit passed through from the other entities. If additional lines are required, attach a schedule.

Line 3 Enter the amount of credit from line 3 on line 19 of Schedule CR. See the following exceptions:

- If the claimant is a combined group member, enter the amount of credit on Form 4M instead of Schedule CR.
- Tax-option (S) corporations, partnerships, and LLCs treated as partnerships should prorate the amount of credit on line 3 among the shareholders, partners, or members based on their ownership interest. Show the credit for each shareholder on Schedule 5K-1 and for each partner or member on Schedule 3K-1.
- Fiduciaries – Complete lines 3a and 3b.

Line 3a Fiduciaries – Prorate the credit from line 3 between the entity and its beneficiaries in proportion to the income allocable to each. Show the beneficiaries' portion of the credit on line 3a. Show the credit for each beneficiary on Schedule 2K-1.

Line 3b Subtract line 3a from line 3. This is the estate's or trust's portion of the credit. Fill in here and on line 19 of Schedule CR.

Required Attachment to Return

File your completed Schedule EM with your Wisconsin franchise or income tax return. Also include a copy of your DOR certification to claim the credit and the notice of eligibility. Shareholders of tax-option (S) corporations, partners of partnerships, members of LLCs treated as partnerships, and beneficiaries of estates or trusts must file a copy of Schedule 5K-1, 3K-1, or 2K-1, as appropriate, with Schedule EM instead of the certification and notice of eligibility.

Additional Information

For more information, you may contact any Department of Revenue office or:

- Call (608) 266-2772
- E-mail your question to: corp@revenue.wi.gov.