

Schedule M

Additions to and Subtractions from Income

2023

Wisconsin
Department of Revenue

File with Wisconsin Form 1NPR

Name	Social security number
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Part I - Additions to Income

<u>1</u>	State and municipal interest	1	.00
<u>2</u>	Reserved for future use	2	.00
<u>3</u>	Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account	3	.00
<u>4</u>	Nonqualified distributions from ABLE accounts	4	.00
<u>5</u>	Reserved for future use	5	.00
<u>6</u>	Income (lump-sum distributions) reported on federal Form 4972	6	.00
<u>7</u>	Excess distribution from a passive foreign investment company	7	.00
<u>8</u>	Expenses paid to or incurred with related entities	8	.00
<u>9</u>	Expenses for moving business outside of Wisconsin or the United States (see instructions)	9	.00
<u>10</u>	Differences in federal and Wisconsin basis of assets	10	.00
<u>11</u>	Reserved for future use	11	.00
<u>12</u>	Differences in federal and Wisconsin reporting of marital property (community) income	12	.00
<u>13</u>	Farmland preservation credit	13	.00
<u>14</u>	Development zones credits	14	.00
<u>15</u>	Enterprise zone jobs credit	15	.00
<u>16</u>	Reserved for future use	16	.00
<u>17</u>	Economic development tax credit	17	.00
<u>18</u>	Jobs tax credit	18	.00
<u>19</u>	Capital investment credit	19	.00
<u>20</u>	Community rehabilitation program credit	20	.00
<u>21</u>	Research credits	21	.00
<u>22</u>	Manufacturing/Agriculture credit	22	.00
<u>23</u>	Business development credit	23	.00
<u>24</u>	Electronics and information technology manufacturing zone credit	24	.00
<u>25</u>	Employee college savings account contribution credit	25	.00
<u>26</u>	Other income (see instructions). List type and amount _____	26	.00
<u>27</u>	Add lines 1 through 26. Enter here and on line 28, page 2	27	.00



Name _____	Social Security Number _____
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- 28** Enter amount from line 27 on page 1 **28** _____ **.00**
- 29** Tax-option (S) corporation adjustments. Do not include adjustments listed on line 30 (list and provide amount)
- a** Name _____
- FEIN _____ Amount **29a** _____ **.00**
- Description _____
- b** Name _____
- FEIN _____ Amount **29b** _____ **.00**
- Description _____
- c** Add lines 29a and 29b **29c** _____ **.00**
- 30** Tax-option (S) corporation entity level tax election adjustments (list and provide amount)
- a** Name _____
- FEIN _____ Amount **30a** _____ **.00**
- b** Name _____
- FEIN _____ Amount **30b** _____ **.00**
- Description _____
- c** Add lines 30a and 30b **30c** _____ **.00**
- 31** Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 32 (list and provide amount)
- a** Name _____
- FEIN _____ Amount **31a** _____ **.00**
- Description _____
- b** Name _____
- FEIN _____ Amount **31b** _____ **.00**
- Description _____
- c** Add lines 31a and 31b **31c** _____ **.00**
- 32** Partnership entity level tax election adjustments (list and provide amount)
- a** Name _____
- FEIN _____ Amount **32a** _____ **.00**
- b** Name _____
- FEIN _____ Amount **32b** _____ **.00**
- c** Add lines 32a and 32b **32c** _____ **.00**
- 33** Other additions to income (list and provide amount)
- a** _____ Amount **33a** _____ **.00**
- b** _____ Amount **33b** _____ **.00**
- c** Add lines 33a and 33b **33c** _____ **.00**
- 34** Add lines 28, 29c, 30c, 31c, 32c, and 33c. This is your total addition to income. Enter on Form 1NPR, line 15, column B **34** _____ **.00**



Name	Social Security Number
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Part II - Subtractions from Income

35	Reserved for future use	35	.00
36	United States government interest	36	.00
37	Unemployment compensation	37	.00
38	Reserved for future use	38	.00
39	Reserved for future use	39	.00
40	Medical care insurance	40	.00
41	Long-term care insurance	41	.00
42	Tuition and fee expenses	42	.00
43	Private school tuition (Schedule PS)	43	.00
44	Contributions to an Edvest or Tomorrow's Scholar college savings account (Schedule CS) ..	44	.00
45	Distribution of earnings from Wisconsin state-sponsored college tuition programs	45	.00
46	Military and uniformed services retirement benefits	46	.00
47	Local and state retirement benefits	47	.00
48	Federal retirement benefits	48	.00
49	Railroad retirement benefits, railroad unemployment insurance, and sickness benefits	49	.00
50	Retirement income subtraction	50	.00
51	Reserve or National Guard members	51	.00
52	U.S. Armed Forces active duty pay	52	.00
53	Combat zone related death	53	.00
54	Adoption expenses	54	.00
55	Contributions to ABLE accounts	55	.00
56	Disability income exclusion (Schedule 2440W)	56	.00
57	Wisconsin net operating loss deduction	57	.00
58	Farm loss carryover	58	.00
59	Native Americans	59	.00
60	Sale of business assets or assets used in farming to a related person	60	.00
61	Recoveries of federal itemized deductions (only if included on line 33 of this schedule)	61	.00
62	Repayment of income previously taxed	62	.00
63	Add lines 35 through 62. Enter here and on line 64, page 4	63	.00



Name	Social Security Number
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64	Enter amount from line 63 on page 3	64	.00
65	Human organ donation	65	.00
66	Expenses paid to related entities	66	.00
67	Income from a related entity	67	.00
68	Sales of certain insurance policies (only if included in column B of Form 1NPR or line 26 of this schedule)	68	.00
69	Physician or psychiatrist grant (only if included in column B of Form 1NPR or line 26 of this schedule)	69	.00
70	Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money (see instructions)	70	.00
71	AmeriCorps education awards	71	.00
72	Differences in federal and Wisconsin basis of assets	72	.00
73	Reserved for future use	73	.00
74	Differences in federal and Wisconsin reporting of marital property (community) income	74	.00
75	Other adjustments (list and provide amount)		
	a _____ Amount 75a _____		.00
	b _____ Amount 75b _____		.00
	c Add lines 75a and 75b	75c	.00
76	Charitable contributions from tax-option (S) corporations (list and provide amount)		
	a Name _____		
	FEIN _____ Amount 76a _____		.00
	b Name _____		
	FEIN _____ Amount 76b _____		.00
	c Add lines 76a and 76b	76c	.00
77	Tax-option (S) corporation adjustments. Do not include adjustments listed on line 80 (list and provide amount)		
	a Name _____		
	FEIN _____ Amount 77a _____		.00
	Description _____		
	b Name _____		
	FEIN _____ Amount 77b _____		.00
	Description _____		
	c Add lines 77a and 77b	77c	.00
78	Add lines 64 through 74, 75c, 76c, and 77c. Enter here and on line 79, page 5	78	.00



Name _____	Social Security Number _____
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79 Enter amount from line 78 on page 4 **79** _____ **.00**

80 Tax-option (S) corporation entity level tax election adjustments (list and provide amount)

a Name _____
 FEIN _____ Amount **80a** _____ **.00**

b Name _____
 FEIN _____ Amount **80b** _____ **.00**

c Add lines 80a and 80b **80c** _____ **.00**

81 Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 82 (list and provide amount)

a Name _____
 FEIN _____ Amount **81a** _____ **.00**
 Description _____

b Name _____
 FEIN _____ Amount **81b** _____ **.00**
 Description _____

c Add lines 81a and 81b **81c** _____ **.00**

82 Partnership entity level tax election adjustments (list and provide amount)

a Name _____
 FEIN _____ Amount **82a** _____ **.00**

b Name _____
 FEIN _____ Amount **82b** _____ **.00**

c Add lines 82a and 82b **82c** _____ **.00**

83 Other subtractions from income (list and provide amount)

a _____ Amount **83a** _____ **.00**

b _____ Amount **83b** _____ **.00**

c Add lines 83a and 83b **83c** _____ **.00**

84 Add lines 79, 80c, 81c, 82c, and 83c. This is your total subtraction from income. Enter on Form 1NPR, line 28, column B **84** _____ **.00**

