



8888

 VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	<b>Certain Government Payments</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		\$	<b>2008</b>  Form <b>1099-G</b>	
2 State or local income tax refunds, credits, or offsets	3 Box 2 amount is for tax year	4 Federal income tax withheld		
PAYER'S federal identification number	RECIPIENT'S identification number	\$	\$	
RECIPIENT'S name		5 ATAA payments	6 Taxable grants	
Street address (including apt. no.)		\$	\$	
City, state, and ZIP code		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)				

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

For the year Jan. 1-Dec. 31, 2008,  
or other tax year  
beginning \_\_\_\_\_, 2008  
ending \_\_\_\_\_, 20\_\_.

**Complete  
form using  
BLACK INK**

DO NOT STAPLE

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

9-25-08  
DRAFT

Your legal last name	Legal first name	M.I.	<b>State election campaign fund</b> If you want \$1 to go to the State Election Campaign Fund, check here. <input type="checkbox"/> You <input type="checkbox"/> Your spouse
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	
Home address (number and street). If you have a PO Box, see page 8.			<b>Designating an amount will not change your tax or refund.</b>
City or post office	State	Zip code	
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ..... <input type="checkbox"/> Head of household (see page 8). Also, check here if married.....			<b>Tax district</b> Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2008. City, village, or town <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town County of <input type="checkbox"/>
Legal last name Legal first name		M.I.	<b>School district number</b> See page 37 _____
Special conditions <input type="checkbox"/>			








See page 34 before assembling return

Print numbers like this → 0 1 2 3 4 5 6 7 8 9		Not like this → 0 1 4 7		NO COMMAS; NO CENTS	
<b>1</b>	Federal adjusted gross income (see page 9)	1	_____	.00	
	Form W-2 wages included in line 1		_____	.00	
<b>2</b>	State and municipal interest (see page 9)	2	_____	.00	
<b>3</b>	Capital gain/loss addition (see page 10)	3	_____	.00	
<b>4</b>	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		_____	_____	
<b>5</b>	Add the amounts in the right column for lines 1 through 4	5	_____	.00	
<b>6</b>	State tax refund (Form 1040, line 10)	6	_____	.00	
<b>7</b>	United States government interest	7	_____	.00	
<b>8</b>	Unemployment compensation (see page 12)	8	_____	.00	
<b>9</b>	Social security adjustment (see page 12)	9	_____	.00	
<b>10</b>	Capital gain/loss subtraction (see page 13)	10	_____	.00	
<b>11</b>	Other subtractions } Fill in code number and amount, see page 13. } Fill in total other subtractions on line 11.		_____	_____	
<b>12</b>	Add lines 6 through 11	12	_____	.00	
<b>13</b>	Subtract line 12 from line 5. This is your Wisconsin income	13	_____	.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, <b>OR</b> <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 21 and check here <input type="checkbox"/>	15	.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	.00
17	<b>Exemptions</b> (Caution: See page 21)		
a	Fill in exemptions from your federal return _____ x \$700	17a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	17b	.00
c	Add lines 17a and 17b	17c	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is your taxable income	18	.00
19	Tax (see table on page 38)	19	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 22)	21	.00
22	Health insurance risk-sharing plan assessments credit	22	.00
23	School property tax credit		
a	Rent paid in 2008—heat included _____ .00 } Find credit from table page 24.	23a	.00
	Rent paid in 2008—heat not included _____ .00 }		
b	Property taxes paid on home in 2008 _____ .00 Find credit from table page 25.	23b	.00
24	Historic rehabilitation credits	24	.00
25	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 24	25	.00
26	Film production company investment credit from line 16 of Schedule FP	26	.00
27	Add credits on lines 20 through 26	27	.00
28	Subtract line 27 from line 19. If line 27 is larger than line 19, fill in 0	28	.00
29	Alternative minimum tax. Enclose Schedule MT	29	.00
30	Add lines 28 and 29	30	.00
31	Married couple credit. Enclose Schedule 2, page 4	31	.00
32	Other credits from Schedule CR, line 11	32	.00
33	Net income tax paid to another state. Enclose Schedule OS	33	.00
34	Add lines 31, 32, and 33.	34	.00
35	Subtract line 34 from line 30. If line 34 is larger than line 30, fill in 0. This is your net tax	35	.00
36	Recycling surcharge. Enclose Schedule RS	36	.00
37	Sales and use tax due on out-of-state purchases (see page 27)	37	.00
38	Donations (decreases refund or increases amount owed)		
a	Endangered resources  _____ .00	e	Multiple sclerosis  _____ .00
b	Packers football stadium  _____ .00	f	Firefighters memorial  _____ .00
c	Breast cancer research  _____ .00	g	Prostate cancer research  _____ .00
d	Veterans trust fund  _____ .00	Total (add lines a through g)	38h _____ .00
39	Penalties on IRAs, retirement plans, MSAs, etc. (see page 28)	.00 x .33 = 39	.00
40	Credit repayments and other penalties (see page 29)	40	.00
41	Add lines 35 through 37, and 38h through 40	41	.00

9-25-08 DRAFT

NEW

NEW

NEW



Name(s) shown on Form 1	Your social security number 
-------------------------	---------------------------------

**NO COMMAS; NO CENTS**

<b>42</b>	Amount from line 41 . . . . .	<b>42</b>		.00
<b>43</b>	Wisconsin tax withheld. Enclose withholding statements . . . . .	<b>43</b>		.00
<b>44</b>	2008 estimated tax payments and amount applied from 2007 return . . . . .	<b>44</b>		.00
<b>45</b>	Earned income credit. Number of qualifying children . . . . . Federal credit . . . . . .00 x % = . . . . .	<b>45</b>		.00
<b>46</b>	Farmland preservation credit. Enclose Schedule FC . . . . .	<b>46</b>		.00
<b>47</b>	Repayment credit (see page 30) . . . . .	<b>47</b>		.00
<b>48</b>	Homestead credit. Enclose Schedule H or H-EZ . . . . .	<b>48</b>		.00
<b>49</b>	Farmland tax relief credit. Property taxes on farmland . . . . . .00 x 19 = . . . . .	<b>49</b>		.00
<b>50</b>	Eligible veterans and surviving spouses property tax credit . . . . .	<b>50</b>		.00
<b>51</b>	Other credits from Schedule CR, line 15. Enclose Schedule CR . . . . .	<b>51</b>		.00
<b>52</b>	Add lines 43 through 51 . . . . .	<b>52</b>		.00
<b>53</b>	If line 52 is larger than line 42, subtract line 42 from line 52. This is the <b>AMOUNT YOU OVERPAID</b> . . . . .	<b>53</b>		.00
<b>54</b>	Amount of line 53 you want <b>REFUNDED TO YOU</b> . . . . .	<b>54</b>		.00
<b>55</b>	Amount of line 53 you want <b>APPLIED TO YOUR 2009 ESTIMATED TAX</b> . . . . .	<b>55</b>		.00
<b>56</b>	If line 52 is smaller than line 42, subtract line 52 from line 42. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return . . . . .	<b>56</b>		.00
<b>57</b>	Underpayment interest. Exception code – See Schedule U <input type="text"/> <b>57</b> Also include on line 56 (see page 34)			.00

9-25-08 DRAFT

NAME

**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) ▶

**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 ( )
----------------	--	------	----------------------

I-010a

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

*For Department Use Only*

R	T	MAN	C	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Do Not Submit Photocopies**



**Schedule 1 – Itemized Deduction Credit (see page 22)**

1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . . .	1	.00
2	Interest paid from line 15, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities . . . . .	2	.00
3	Gifts to charity from line 19, federal Schedule A. See instructions for exceptions . . . . .	3	.00
4	Add lines 1 through 3 . . . . .	4	.00
5	Fill in your standard deduction from line 15 on page 2 of Form 1 . . . . .	5	.00
6	Subtract line 5 from line 4. If line 5 is more than line 4, fill in 0 . . . . .	6	.00
7	Rate of credit is .05 (5%) . . . . .	7	<b>x .05</b>
8	Multiply line 6 by line 7. Fill in here and on line 20 on page 2 of Form 1 . . . . .	8	.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 26)**

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	.00	.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	.00	.00
3	Combine lines 1 and 2. This is earned income . . . . .	3	.00	.00
4	Add amounts from your 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	.00	.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	<b>x .03</b>	
8	Multiply line 6 by line 7. Fill in here and on line 31 on page 2 of Form 1 . . . . .	8	.00	.00

Do not fill in more than \$480.



**Schedule**  
**FC** *Wisconsin farmland preservation credit claim*



**2008**

Complete form using **BLACK INK**

For 2008 or taxable year beginning \_\_\_\_\_, 2008, ending \_\_\_\_\_, 20\_\_

Claimant's legal last name	Claimant's legal first name	M.I.	Check below: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (including publicly traded partnership or LLC treated as corporation) <input type="checkbox"/> Trust or Estate	Claimant's social security number
Spouse's legal last name	Spouse's legal first name	M.I.		Spouse's social security number
Home address (number and street)				<b>▲ IMPORTANT ▲</b> Individuals must enter their social security number(s).
City or post office	State	Zip code	Daytime telephone number ( )	

**Questions** Questions 1 through 7 **must** be answered (see instructions, page 4).

- 1 **a** Individuals – Were you a legal resident of Wisconsin for all of 2008? (If "No," you do not qualify.) . . . . **1a**  Yes  No
- b** Corporations – Were you organized under the laws of Wisconsin? (If "No," you do not qualify.) . . . . . **1b**  Yes  No
- 2 Have you been notified that you are in noncompliance with any soil and water conservation plan or standard? . . . . . **2**  Yes  No
- 3 Have the 2007 property taxes for all of the farmland on which this claim is based been paid in full? . . . . . **3**  Yes  No
- 4 What is the number of acres on which this claim is based? (See instructions, page 4.) . . . . . **4**  ACRES
- 5 Did the farmland produce gross farm profits of at least \$6,000 during 2008 or a total of at least \$18,000 during 2006, 2007, and 2008 combined? . . . . . **5**  Yes  No
- 6 Were at least 35 acres of the farmland on which this claim is based enrolled in the Conservation Reserve Program during 2008? . . . . . **6**  Yes  No
- 7 If the farmland was used by someone else who met the requirement in question 5, what is that person's name and address? \_\_\_\_\_

**Household Income** Complete lines 8 through 10.

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

**NO COMMAS; NO CENTS**

- 8 Taxable income and dependents' farm income (see instructions, page 4).
  - a** Individuals (including partners and all corporate shareholders) –
    - (1) Income from line 13 of Form 1 (Form 1NPR filers see instructions) . . . . . **8a(1)** \_\_\_\_\_ .00
    - (2) Spouse's income from Wisconsin income tax return (if married filing separately) . . . . . **8a(2)** \_\_\_\_\_ .00
    - (3) Farm income of dependents under age 18 – Complete the worksheet below . . . . . **8a(3)** \_\_\_\_\_ .00

Name	Birth Date	Farm Income
		.00
		.00
		.00
Total farm income – fill in here and on line 8a(3) above . . . . .		.00

**Note:** If you have more than 3 dependents with farm income, enclose a separate schedule.

- b** Corporations – Income from Wisconsin Form 4 or 5 (see instructions) . . . . . **8b** \_\_\_\_\_ .00
- c** Trusts and Estates – Total from Income Worksheet on page 5 of the instructions . . . . . **8c** \_\_\_\_\_ .00
- 9 Other household income and adjustments (see instructions, pages 5 through 7).
  - a** Depreciation . . . . . **9a** \_\_\_\_\_ .00
  - b** Nonfarm business losses . . . . . **9b** \_\_\_\_\_ .00
  - c** Amortization . . . . . **9c** \_\_\_\_\_ .00
  - d** Capital gains not taxable . . . . . **9d** \_\_\_\_\_ .00
  - e** Capital loss carryforwards . . . . . **9e** \_\_\_\_\_ .00
  - f** Cash public assistance, county relief, and Wisconsin Works payments (do not include foster care payments). . . . . **9f** \_\_\_\_\_ .00
  - g** Child support, maintenance payments, and other support money (court ordered) . . . . . **9g** \_\_\_\_\_ .00
  - h** Contributions to deferred compensation plans . . . . . **9h** \_\_\_\_\_ .00
  - i** Contributions to IRAs, self-employed SEP, SIMPLE, and qualified plans . . . . . **9i** \_\_\_\_\_ .00
  - j** Depletion expense and intangible drilling costs . . . . . **9j** \_\_\_\_\_ .00
  - k** Add lines 8 through 9j. Enter here and on line 9L, at the top of page 2 . . . . . **9k** \_\_\_\_\_ .00

PAPER CLIP Schedule FC behind tax return



<b>9 L</b> Fill in the amount from line 9k (page 1) here . . . . .	<b>9L</b>	<u>                    </u>	<u>.00</u>
<b>m</b> Gain from sale of home excluded for federal tax purposes (see instructions) . . . . .	<b>9m</b>	<u>                    </u>	<u>.00</u>
<b>n</b> Nontaxable housing allowance provided to a member of the clergy . . . . .	<b>9n</b>	<u>                    </u>	<u>.00</u>
<b>o</b> Income of a nonresident or part-year resident spouse . . . . .	<b>9o</b>	<u>                    </u>	<u>.00</u>
<b>p</b> Interest on state and municipal bonds . . . . .	<b>9p</b>	<u>                    </u>	<u>.00</u>
<b>q</b> Interest on United States securities . . . . .	<b>9q</b>	<u>                    </u>	<u>.00</u>
<b>r</b> IRA, SEP, and SIMPLE distributions, distributions from retirement plans, pension, annuity, railroad retirement, and veterans' pension or disability payments . . . . .	<b>9r</b>	<u>                    </u>	<u>.00</u>
<b>s</b> Military compensation or cash benefits . . . . .	<b>9s</b>	<u>                    </u>	<u>.00</u>
<b>t</b> Nontaxable income from sources outside Wisconsin . . . . .	<b>9t</b>	<u>                    </u>	<u>.00</u>
<b>u</b> Nontaxable income of a Native American . . . . .	<b>9u</b>	<u>                    </u>	<u>.00</u>
<b>v</b> Rent reduction for a resident manager . . . . .	<b>9v</b>	<u>                    </u>	<u>.00</u>
<b>w</b> Scholarships, fellowships, and grants . . . . .	<b>9w</b>	<u>                    </u>	<u>.00</u>
<b>x</b> Social security and SSI payments (do not include Title XX payments) . . . . .	<b>9x</b>	<u>                    </u>	<u>.00</u>
<b>y</b> Unemployment compensation . . . . .	<b>9y</b>	<u>                    </u>	<u>.00</u>
<b>z</b> Workers' compensation and nontaxable loss of time insurance (for example, sick pay) . . . . .	<b>9z</b>	<u>                    </u>	<u>.00</u>
<b>10</b> TOTAL HOUSEHOLD INCOME – Add lines 9L through 9z . . . . .	<b>10</b>	<u>                    </u>	<u>.00</u>

9-23-08 DRAFT

<b>Credit Computation</b> Complete lines 11 through 18, as applicable (see instructions, pages 7 through 9).			
<b>11 a</b> Fill in the net 2008 property taxes on which this claim is based . . . . .	<b>11a</b>	<u>                    </u>	<u>.00</u>
<b>b</b> Fill in the SMALLER of the amount on line 11a or \$6,000 . . . . .	<b>11b</b>	<u>                    </u>	<u>.00</u>
<b>12</b> Using the income amount on line 10, fill in the appropriate amount from <b>TABLE 1</b> , page 15. . . . .	<b>12</b>	<u>                    </u>	<u>.00</u>
<b>13</b> Subtract line 12 from line 11b (if line 12 exceeds line 11b, fill in 0) . . . . .	<b>13</b>	<u>                    </u>	<u>.00</u>
<b>14</b> Using the amount on line 13, fill in the appropriate amount from <b>TABLE 2</b> , page 16. . . . .	<b>14</b>	<u>                    </u>	<u>.00</u>
<b>15 Regular Credit</b> – Check below to indicate the percentage of credit for which you qualify:			
<b>a</b> <input type="checkbox"/> 100% – Fill in amount from line 14 . . . . .	<b>15a</b>	<u>                    </u>	<u>.00</u>
<b>b</b> <input type="checkbox"/> 80% – Fill in 80% of line 14 amount . . . . .	<b>15b</b>	<u>                    </u>	<u>.00</u>
<b>c</b> <input type="checkbox"/> 70% – Fill in 70% of line 14 amount . . . . .	<b>15c</b>	<u>                    </u>	<u>.00</u>
<b>d</b> <input type="checkbox"/> Multiple Percentages – From line 21 of <b>WORKSHEET 2</b> , page 12 . . . . .	<b>15d</b>	<u>                    </u>	<u>.00</u>
<b>16 10% Special Minimum Credit</b> – Fill in 10% of line 11b. . . . .	<b>16</b>	<u>                    </u>	<u>.00</u>
<b>17 Credit Based on Prior Year's Law</b> – Fill in amount from line 11 of <b>WORKSHEET 1</b> , page 11 – available only if your agreement was effective before 8/15/91 . . . . .	<b>17</b>	<u>                    </u>	<u>.00</u>
<b>18 FARMLAND PRESERVATION CREDIT</b> – Fill in the LARGEST of line 15a through 17 on line 18. Fill in the credit from line 18 on one of the following lines: line 46 of Form 1; line 71 of Form 1NPR; line 23 of Form 2; or line 35 of Schedule CR . . . . .	<b>18</b>	<u>                    </u>	<u>.00</u>

<b>Certification</b>	If applicable, check to the right of line 19 to certify both of the following (see instructions, page 9):
<b>19 a</b>	None of the information on my previously submitted zoning certificate has changed, and
<b>b</b>	I have notified the county land conservation committee that I intend to file a 2008 Schedule FC . . . . . <b>19</b> <input type="checkbox"/>

**Sign Here** *This farmland preservation credit claim and all enclosures are true, correct, and complete to the best of my knowledge.*

Claimant's signature ▲

Date ▲

Other Credits

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4I, 4T, or 5



Name	Identifying Number
------	--------------------

Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits

1	Film production services credit (Schedule FP, line 6)	1
2	Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	2
3	Manufacturing investment credit (Schedule MI, line 2)	3
4	Dairy and livestock farm investment credit (Schedule DI, line 9)	4
5	Ethanol and biodiesel fuel pump credit (Schedule EB, line 5)	5
6	Development zones credit (Schedule DC, lines 7, 15, and 23)	6
7	Technology zone credit (Schedule TC, line 8)	7
8	Angel investment credit – Individuals only (Schedule VC, line 6)	8
9	Early stage seed investment credit (Schedule VC, line 12)	9
10	Internet equipment credit (Schedule IE, line 5)	10
11	Add lines 1 through 10 and enter on line 11. <b>Individuals and Fiduciaries:</b> Enter this amount on line 32 of Form 1, line 58 of Form 1NPR, or line 13 of Form 2. <b>Corporations:</b> Enter this amount on line 16 below	11

B. Refundable Credits

12	Enterprise zone jobs credit (Schedule EC, line 16)	12
13	Dairy manufacturing facility investment credit (Schedule DM, line 6)	13
14	Film production services credit (Schedule FP, line 10)	14
15	Add lines 12 through 14 and enter on line 15. <b>Individuals and Fiduciaries:</b> Enter this amount on line 51 of Form 1, line 76 of Form 1NPR, or line 25 of Form 2. <b>Corporations:</b> Enter this amount on line 34 below	15

Part II Credits for Corporations Only

A. Nonrefundable Credits

16	Amount from Part I, line 11	16
17	Film production investment credit (Schedule FP, line 16)	17
18	Health insurance risk-sharing plan assessments credit (Schedule HI, line 9)	18
19	Research expense credit (Schedule R, line 30)	19
20	Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	20
21	Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	21
22	Development zones research credit carryforward	22
23	Research facilities credit (Schedule R, line 34)	23
24	Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	24
25	Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	25

Name	Identifying number
------	--------------------

**A. Nonrefundable Credits (continued)**

<b>26</b> Community development finance credit . . . . .	<b>26</b>	_____
<b>27</b> Development zones jobs credit carryforward . . . . .	<b>27</b>	_____
<b>28</b> Development zones sales tax credit carryforward . . . . .	<b>28</b>	_____
<b>29</b> Development zones location credit carryforward . . . . .	<b>29</b>	_____
<b>30</b> Development zones day care credit carryforward . . . . .	<b>30</b>	_____
<b>31</b> Development zones environmental remediation credit carryforward . . . . .	<b>31</b>	_____
<b>32</b> Supplement to federal historic rehabilitation credit . . . . .	<b>32</b>	_____
<b>33</b> Add lines 16 through 32. Enter here and on line 15 of Form 4, line 17 of Form 4I, line 17 of Form 4T, or line 9 of Form 5 . . . . .	<b>33</b>	_____

**B. Refundable Credits**

<b>34</b> Amount from Part I, line 15 . . . . .	<b>34</b>	_____
<b>35</b> Farmland preservation credit (Schedule FC, line 18) . . . . .	<b>35</b>	_____
<b>36</b> Farmland tax relief credit (Schedule FT, line 6) . . . . .	<b>36</b>	_____
<b>37</b> Add lines 34 through 36. Enter here and on line 23 of Form 4, line 25 of Form 4I, line 28 of Form 4T, or line 17 of Form 5 . . . . .	<b>37</b>	_____

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DRAFT



Wisconsin Department of Revenue

Name

Identifying Number

**1** Fill in the amount paid in 2008 for the following items if used exclusively for dairy or livestock farm modernization or expansion:

- a** Freestall barns . . . . .
- b** Fences . . . . .
- c** Watering facilities . . . . .
- d** Feed storage and handling equipment . . . . .
- e** Milking parlors . . . . .
- f** Robotic equipment . . . . .
- g** Scales . . . . .
- h** Milk storage and cooling facilities . . . . .
- i** Bulk tanks . . . . .
- j** Manure pumping and storage facilities . . . . .
- k** Digesters . . . . .
- l** Equipment used to produce energy . . . . .
- m** Birthing and rearing structures . . . . .
- n** Feedlot structures . . . . .
- o** Fish hatchery buildings, fish processing buildings, and fish rearing ponds . . . . .
- p** Other (*list*) \_\_\_\_\_

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<b>1a</b>	
<b>1b</b>	
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	
<b>1g</b>	
<b>1h</b>	
<b>1i</b>	
<b>1j</b>	
<b>1k</b>	
<b>1l</b>	
<b>1m</b>	
<b>1n</b>	
<b>1o</b>	
<b>1p</b>	
<b>2</b>	
<b>3</b>	
<b>4</b>	
<b>5</b>	
<b>6a</b>	\$50,000
<b>6b</b>	
<b>6c</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	

- 2** Add lines 1a through 1p . . . . .
- 3** Multiply line 2 by 10% (0.10) . . . . .
- 4** Fill in 2008 dairy and livestock farm investment credit passed through from other entities . . . . .
- 5** Add lines 3 and 4 . . . . .
- 6 a** Maximum credit . . . . .
- b** Enter credit computed for 2004 to 2007 (from 2007 Schedule DI, line 6b plus line 7) . . . . .
- c** Subtract line 6b from line 6a . . . . .
- 7** Fill in the smaller of line 5 or line 6c. This is your 2008 credit . . . . .
- 8** Carryover of unused 2004 to 2007 dairy and livestock farm investment credit . . . . .
- 9** Add lines 7 and 8. This is the available dairy and livestock farm investment credit . . . . .

**Instructions for Schedule DI**

**General Instructions**

**Purpose of Schedule DI**

Use Schedule DI to claim the dairy and livestock farm investment credit. The dairy investment credit is available for taxable years beginning on or after January 1, 2004, and before January 1, 2010. The livestock farm investment credit is available for taxable years beginning on or after January 1, 2006, and before January 1, 2012. The maximum dairy and livestock farm investment credit available during this 8-year period is \$50,000.

**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 acquires depreciable property for dairy farm or livestock farm modernization or expansion may be eligible for the credit.

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.

**Credit Is Income**

The credit that you compute on Schedule DI is income and must be reported on your Wisconsin franchise or income tax return in the year computed. This is true even if you cannot

use the full amount of a credit computed this year to offset tax liability for this year and must carry part or all of it forward to future years.

### Carryover of Unused Credit

The dairy and livestock farm investment credit is nonrefundable. Any unused credit may be carried forward for 15 years. If there is a reorganization of a corporation claiming the dairy and livestock farm investment credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused Wisconsin dairy and livestock farm investment credit.

### Specific Instructions

**Line 1.** Fill in on lines 1a to 1p the cost of depreciable property acquired for dairy farm modernization or expansion or livestock farm modernization or expansion. The property must have been acquired and placed in service in the taxable year beginning in 2008. The property must be used exclusively related to dairy animals, livestock, or both, in Wisconsin.

“Dairy farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, if exclusively related to dairy animals on the claimant’s dairy farm and if acquired and placed in service in Wisconsin.

“Milk production” means the activity of producing and handling milk on the claimant’s dairy farm in Wisconsin for human consumption. It does not include activities such as transporting, pasteurizing, or homogenizing milk or making butter, cheese, ice cream, or other dairy products.

“Dairy farm” includes a facility in Wisconsin used to raise heifers as replacement dairy animals. “Dairy animals” include heifers raised as replacement dairy animals.

“Livestock farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, if used exclusively related to livestock on the claimant’s livestock farm and if acquired and placed in service in Wisconsin.

“Livestock” means cattle, not including dairy animals; swine; poultry, including farm-raised pheasants, but not including other farm-raised game birds or ratites (such as emu, ostrich, and rhea); fish that are raised in aquaculture facilities; sheep; and goats.

The terms “dairy farm modernization or expansion” and “livestock farm modernization or expansion” do not include the purchase of equipment used for raising crops for sale or vehicles licensed for highway use, snowmobiles, or all-terrain vehicles.

“Used exclusively” related to dairy animals, livestock, or both, means used to the exclusion of all other uses except for other uses not exceeding 5% of total use.

**Line 4.** Fill in the amount of dairy and livestock farm invest-

ment credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, and 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 and trusts.

**Line 7.** Fill in the smaller of line 5 or line 6c. This is the total current year dairy and livestock farm investment credit. Enter the amount on line 7 as an addition to income on the appropriate line of your Wisconsin franchise or income tax return.

The maximum dairy and livestock farm investment credit allowed for property acquired and placed in service during taxable years that begin on or after January 1, 2004, and before January 1, 2012, is \$50,000.

The aggregate amount of credit that a partnership, limited liability company treated as a partnership, or tax-option (S) corporation may compute may not exceed \$50,000. If two or more persons own and operate the dairy or livestock farm, each person may claim a credit in proportion to his or her ownership interest, except that the aggregate amount of credits claimed by all persons who own and operate the farm may not exceed \$50,000.

Special instructions apply to pass-through entities:

- **Tax-option (S) corporations, partnerships, and LLCs treated as partnerships:** Prorate the dairy and livestock farm investment credit on line 7 among the shareholders, partners, or members based on their ownership interests. Show only the credit for each shareholder on Schedule 5K-1 and for each partner or LLC member on Schedule 3K-1.
- **Estates and trusts:** Prorate the dairy and livestock farm investment credit that otherwise would be entered on line 7 between the estate or trust itself and its beneficiaries in proportion to the income allocable to each. Show only the estate’s or trust’s portion of the credit on line 7. Show the beneficiaries’ portion of the credit to the left of line 7. Label it “Beneficiaries’ portion” and show the credit for each beneficiary on Schedule 2K-1.

**Line 9.** Add lines 7 and 8. This is the available dairy and livestock farm investment credit.

**Individuals** (including tax-option (S) corporation shareholders, partners, members of LLCs treated as partnerships, and beneficiaries of estates or trusts) should see the Wisconsin Form 1 or 1NPR instructions for claiming the credit.

**Corporations** (other than tax-option (S) corporations) should see the Form 4, 4I, or 5 instructions for claiming the credit.

**Tax-exempt organizations** that have unrelated business taxable income should complete the appropriate lines on Form 4T.

**Estates and trusts** should see the Form 2 instructions for claiming the credit.