

1NPR

Wisconsin income tax for nonresidents and part-year residents

Form 1NPR instructions

'96



State of Wisconsin • DEPARTMENT OF REVENUE

Dear Taxpayer:

At the Wisconsin Department of Revenue, we are always striving to serve you better. Here are some of the ways we can help:

Last year a record number of Wisconsin tax returns were filed electronically. It's fast, easy and accurate. I urge you to ask your tax preparer or financial institution for help filing your federal and state returns electronically this year. Our goal is to process your return and get your refund back to you as quickly as we can!

If you need a Wisconsin tax form, we can fax it to you. Call (608) 261-6229. Forms and information can be found on the department's new World Wide Web site at <http://www.dor.state.wi.us>. Information about the status of your refund is available by dialing (608) 266-8100. Touch-tone phone users can call 24 hours a day, seven days a week.

Walk-in and telephone help is available statewide during filing season.

Sincerely,

Mark D. Bugher
Secretary of Revenue

What's New or Changing For 1996

- **Distributions from Nonqualified Deferred Compensation Plans** Certain distributions received by a nonresident of Wisconsin from nonqualified deferred compensation plans are not taxable by Wisconsin. See page 8.
- **Viatical Settlement Contracts** A deduction is allowed for income from a viatical settlement contract. See page 11.

Reminders

- **Sales and Use Tax on Out-of-State Purchases** If, while a Wisconsin resident, you made taxable purchases from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases. See page 17.
- **Use Label** If you received your tax forms in the mail, be sure to use the mailing label and correct any information on the label which is not correct. Using the label will speed processing of your return.

File early: Deadline is **April 15, 1997**

FEDERAL PRIVACY ACT

In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of Section 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and in the issuance of refund checks.

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General Instructions

Am I a resident, a nonresident, or a part-year resident?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 1996.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 1996.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 1996.

What is domicile?

Your domicile is your true, fixed, and permanent home where you intend to remain permanently and indefinitely and to which, whenever absent, you intend to return. It is often referred to as "legal residence." You can be physically present or residing in one locality but maintain a domicile in another. You can have only one domicile at any time.

Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent, and
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire which is page 4 of Form 1NPR, and
- You are physically present in the new domicile.

Your domicile does not change if:

- You leave your home state for a brief rest or vacation, or

- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers).

Armed forces personnel If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the section above entitled "What is domicile?". For more information, get Publication 104, Wisconsin Taxation of Military Personnel, from any Department of Revenue office.

Aliens If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a resident or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant. You generally have this status if the Immigration and Naturalization Service (INS) has issued you an alien registration card, also known as a "green card."
- If you are a nonimmigrant (have not been granted immigrant status by the INS), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example A foreign student in this country with an "F" visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student's alien status, the student maintains his or her domicile in his or her homeland. The student is considered a nonresident of Wisconsin. A student with an "F" visa cannot become domiciled in Wisconsin.

Must I file a return?

If you are a nonresident or part-year resident of Wisconsin and your gross income (or the combined gross income of you and your spouse) is \$2,000 or more for 1996, you must file a Wisconsin return.

Gross income means all income (before deducting expenses) reportable to Wisconsin which you received in the form of money, property, or services. It doesn't include items which are exempt from Wisconsin income tax, such as U.S. government interest.

Exception If you are a nonresident or part-year resident and you can be claimed as a dependent on another person's income tax return (for example, on your parent's return), you must file a Wisconsin return if you have unearned income of \$1 or more and gross income of \$650 or more. Unearned income includes interest and dividends which are reportable to Wisconsin.

Note Even if you don't have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 1996, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 27 of Form 1NPR, fill in a -0- on line 33, and complete lines 49, 50, and 57.) If you are a resident of Illinois, Indiana, Kentucky, Michigan, or Minnesota, see exception under line 1 instructions on page 6.

What income does Wisconsin tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren't a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin (see exception under line 1 instructions on page 6).
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, and tax-option (S) corporations.
- Income from the Wisconsin state lottery, a multistate lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or pari-mutuel wager winnings and purses.

Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 1996, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 1996, you may file Wisconsin Form WI-Z, Form 1A, or Form 1. Read the instructions for those forms to figure out which one is right for you. Those forms aren't in this booklet. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

When should I file?

You should file as soon as you can, but not later than **April 15, 1997**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

Farmers and fishers (persons who earn at least two-thirds of their gross income from farming or fishing) who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 1996 Wisconsin income tax returns and pay any tax due by March 3, 1997, to avoid interest for underpayment of estimated tax.

Need more time to file?

The following extension of time to file options are available:

1. If you have an extension for filing your federal return, this automatically gives you a Wisconsin extension provided you attach a copy of your federal extension application to your Form 1NPR.
2. If you are allowed an automatic 2-month extension for filing your federal return because you are outside the United States and Puerto Rico on April 15, 1997, or an extension because of service in a combat zone, this automatically gives you a Wisconsin extension. Attach a statement to your Wisconsin return explaining how you qualify.
3. Extensions available under federal law may be used for Wisconsin, even if you do not need a federal extension because you file your federal return by April 15, 1997. To obtain an extension only for Wisconsin, attach a statement to your Form 1NPR indicating which federal extension provision you are using (e.g., automatic 4-month) or attach a copy of the appropriate federal extension application form with only the name, address, and signature areas completed.

Note Even though you may have an extension of time to file your return, you will owe interest on any tax not paid by April 15, 1997. If you expect to owe additional tax, you can avoid the 1% per month interest charge during the extension period by paying the tax you will owe by April 15, 1997. Submit the payment with a 1996 Wisconsin Form 1-ES. A copy of Form 1-ES is available at any Department of Revenue office.

Where can I get help or additional forms?

The Wisconsin Department of Revenue will answer your questions and provide forms. Contact any of the following department offices:

- Madison — 4638 University Ave. (zip code 53702-0001)
income tax information (608) 266-2772 or
(608) 266-2486
forms requests (608) 266-1961
- Milwaukee — State Office Bldg., 819 N. 6th St. (zip code 53203-1682)
income tax information (414) 227-4000
forms requests (414) 227-4440
- Appleton — 265 W. Northland Ave. (zip code 54911-2091)
telephone (414) 832-2727
- Eau Claire — State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-6190)
telephone (715) 836-2811

Offices open on a limited schedule (generally Mondays) are Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, LaCrosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Wausau, Wausau, West Bend, and Wisconsin Rapids. The Department of Revenue also has offices in Los Angeles, California; Chicago, Illinois; Minneapolis, Minnesota; and New York, New York.

To receive tax forms and publications by FAX, call the Department of Revenue's Fax-A-Form Document Retrieval System at (608) 261-6229.

Internet address <http://www.dor.state.wi.us>

Hearing-impaired people Phone help is available for hearing-impaired people who have TDD equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TDD equipment.

Can I get more information about the Wisconsin income tax law?

We have publications which give detailed information about specific areas of Wisconsin tax law. You can get the following publications from any Department of Revenue office.

Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 104 Wisconsin Taxation of Military Personnel
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1996
- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue

- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 114 Wisconsin Taxpayer Bill of Rights
- 117 Guide to Wisconsin Information Returns
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 122 Tax Information for Part-Year Residents and Nonresidents
- 205 Do You Owe Wisconsin Use Tax?
- 400 Wisconsin's Temporary Recycling Surcharge
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Questions about refunds-call (608) 266-8100

Allow at least 10 weeks for your refund to arrive after we receive your complete return. If you must contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your Form 1NPR. Call the number indicated above or write to: Department of Revenue, P.O. Box 8903, Madison, WI 53708. When calling, be sure to have your social security number and the dollar amount of your refund available.

The refund inquiry number is available 24 hours a day, seven days a week. Operator assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m.

Line Instructions

Before starting your Wisconsin Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and your deductions on a separate sheet of paper and attach it to your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another copy for your records.

Name, address, and social security number If your booklet has a mailing label with your name on the front cover, remove the label and place it in the name and address area of the tax return that you file. If your name, address, or social security number is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label. If you are married and you and your spouse are filing a joint return, check that your spouse's name and social security number are also on the label. Don't use the label if it has someone else's name on it instead of yours and your spouse's, if married.

If you didn't receive a label, print or type the information on the lines provided. If you are married and you and your spouse are filing a joint return, fill in your spouse's name and social security number on the line provided (even if your spouse didn't have any income).

State election campaign fund You may designate \$1 to this fund by checking the box. If you are married, your spouse may also designate \$1 to this fund. Checking the box will neither change your tax nor reduce your refund.

Tax district *Nonresidents*—don't fill in these lines. *Part-year and full-year residents*—check the proper box and fill in the name of the Wisconsin city, village, or town and the county in which you lived on December 31, 1996, or before leaving Wisconsin.

School district number *Nonresidents*—don't fill in this line. *Part-year and full-year residents*—refer to page 27 in this booklet. Fill in the number of the school district in which you lived on December 31, 1996, or before leaving Wisconsin.

Filing status Check one of the boxes to indicate your filing status for 1996. If more than one filing status applies to you, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 1996 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1996, for information on what income you must report.

Single You are considered single if, on December 31, 1996:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 1996, and did not remarry in 1996.

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse. This isn't the same as federal law.

Married filing joint return Most married couples will pay less tax if they file a joint return. You and your spouse may file a joint return if:

- You were married as of December 31, 1996, or
- Your spouse died in 1996 and you did not remarry in 1996, or
- Your spouse died in 1997 before filing a 1996 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 1996. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 1996 one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. (**Note** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.)

If you file a joint return, you can't, after the due date of the return, change your mind and file a separate return for 1996.

Married filing separate return Even though a joint return usually produces the lowest tax, you and your spouse may be among the few married couples for whom separate returns are better. This will require the filing of two returns, one for you and one for your spouse.

If you file a separate return, print or type your spouse's full name and social security number on the line below the "married filing separate return" box.

If you file a separate return, you and your spouse can change your minds and file a joint return within four years after the unextended due date of the return.

Head of household To use this filing status for Wisconsin purposes, you must qualify to file your federal income tax return using the head of household filing status. Use of this filing status is generally restricted to unmarried individuals, but certain married persons who lived apart from their spouses for the last 6 months of 1996 may also qualify. See the instructions for your federal return for complete details. If you are not required to file a federal return, contact any Department of Revenue office to see if you qualify.

If your federal filing status is qualifying widow(er) with dependent child, use the head of household filing status for Wisconsin.

Resident status Check one of the boxes to indicate your resident status in 1996. See the definitions on page 2.

If you are married and you and your spouse had different domiciles in 1996, check one of the boxes to indicate your resident status. Also, check one of the boxes to indicate your spouse's resident status in 1996.

For example, if the husband was domiciled in Wisconsin from January 1 through October 15, 1996, but the wife was domiciled in Wisconsin for all of 1996, you would indicate this as follows:

<input checked="" type="checkbox"/>	Full-year resident of Wisconsin - wife
<input type="checkbox"/>	Nonresident of Wisconsin
<input checked="" type="checkbox"/>	Part-year resident of Wisconsin from
	1/1 to 10/15 - husband
	month/day month/day

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 1995 or 1996 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 4 of Form 1NPR.

Line instructions Form 1NPR has two columns for figures.

Column A is labeled "Federal column." In this column, lines 1 through 27 fill in the same amounts you reported on your federal return.

Note If you are filing federal Form 1040NR, 1040NR-EZ, or 1040T, fill in the amounts from each line on page 1 of these forms on the corresponding line on Wisconsin Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, Form 1NPR and the adjustment item on line 24.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the Internal Revenue Service. If you file a joint return for Wisconsin (but you're filing separate returns for IRS), report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report \$35,000 of wages in column A.) If you file separate returns for Wisconsin (but you're filing a joint return for IRS), report in column A the amounts you would report on a federal return using a married filing separate

status. Thus, the figures in column A may not agree with the amounts shown on the federal return you file with the Internal Revenue Service.

- The federal income that you must use to complete column A of Form 1NPR will not always be the same as the amount reported on your federal Form 1040. Differences between federal and Wisconsin law may occur because Wisconsin generally uses the federal law as amended to December 31, 1995. For example, changes made by the Small Business and Job Protection Act of 1996 and the Health Insurance Portability and Accountability Act of 1996 can't be used for Wisconsin purposes for 1996.

Listed below are some provisions of federal law that can't be used for Wisconsin purposes for 1996. You can find a complete list of the federal provisions that don't apply for Wisconsin purposes in the instructions for Schedule I, Adjustments to Convert 1996 Federal Adjusted Gross Income and Itemized Deductions to the Amounts Allowable Under the December 31, 1995 Internal Revenue Code.

- The exclusion for up to \$5,250 of employer - provided educational assistance benefits
- The deduction for business use of a residence for expenses allocable to space used to store product samples
- The repeal of the \$5,000 employee death benefit exclusion

If any provision of federal law which does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and attach it to your Form 1NPR. The amount you fill in on lines 1 through 27 of Form 1NPR (and amounts filled in on Schedule 1 on page 3 of Form 1NPR) should be the revised amount from Schedule I. Schedule I is available from any department office.

To the extent Schedule I adjustments in a prior year affect income or expense items in 1996 (for example, ACRS depreciation was not allowed to be claimed on residential real property or certain farm property placed in service during 1986), you must also make adjustments on Schedule I for 1996.

You may also have to fill in Schedule I if you sold property during 1996, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if you used different rates of depreciation or amortization for federal and Wisconsin purposes. See the instructions for Schedule I for more information.

Column B on Form 1NPR is labeled "Wisconsin column." In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items which aren't taxable or deductible for Wisconsin, or it may not include items which are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called "modifications") that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instruction for that line.

Modifications for differences between federal and Wisconsin income

- Differences in federal and Wisconsin basis of property** Are you depreciating (or amortizing) property, such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T, Transitional Adjustments. Attach the completed Schedule T to your Form 1NPR. You can get Schedule T from any Department of

Revenue office.

Did you sell (or otherwise dispose of) property that you are depreciating (or amortizing), such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T, Transitional Adjustments. Attach the completed Schedule T to your Form 1NPR.

Did you sell (or otherwise dispose of) property that can't be depreciated or amortized, such as land, stocks, bonds, or an interest in a partnership, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T, Transitional Adjustments. Attach the completed Schedule T to Form 1NPR.

- **Differences in federal and Wisconsin reporting of marital property (community) income** Are you married and filing a separate return for Wisconsin purposes or were you divorced during 1996? If so, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1996, from any Department of Revenue office.
- **Medical care insurance** Did you pay medical care insurance costs during 1996 while you were self-employed or an employee whose employer did not contribute toward the cost of your medical care insurance? If yes, you may be able to subtract a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage. It does not include premiums you pay for:

- Life insurance policies,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury, or
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car.

If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. In this situation your employer is considered to have paid for your medical care insurance. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc.

Complete the following 3 steps to figure your subtraction.

- Step 1** If you are an employee whose employer did not contribute toward the cost of your medical care insurance, complete Worksheet 1. If you are self-employed, complete Worksheet 2.

Worksheet 1 - Employees

1. Amount you paid for medical care insurance in 1996, but do not include amounts paid during any period in which your employer contributed toward the cost of the insurance 1. _____
2. Fill in one-half of the amount on line 1 . . . 2. _____

Worksheet 2 - Self-Employed Persons

1. Amount you paid for medical care insurance in 1996 while you were self-employed 1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employe spouse 2. _____
3. Subtract line 2 from line 1 3. _____

Step 2 Use the following formula to prorate the medical care insurance deduction.

$$\begin{array}{r} \text{Amount from} \\ \text{line 2 of Work-} \\ \text{sheet 1 or line 3} \\ \text{of Worksheet 2} \end{array} \times \frac{\begin{array}{l} \text{Net earnings from a} \\ \text{trade or business*} \\ \text{taxable to Wisconsin} \\ \text{Total net earnings} \\ \text{from a trade or} \\ \text{business*} \end{array}}{\text{Total net earnings}} = \begin{array}{l} \text{Tentative} \\ \text{deduction} \end{array}$$

* Net earnings from a trade or business include wages, salaries, tips, and other employe compensation, and income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 20, and less the deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business.

Step 3 Your subtraction for medical care insurance is the smaller of the tentative deduction computed in Step 2 or the amount of net earnings from a trade or business taxable to Wisconsin.

Note If you are claiming the medical care insurance deduction as an employee, see the “Modifications” section of the instructions for line 1. If you are claiming the deduction as a self-employed person, see the instructions for line 20.

Rounding off to whole dollars You may round off cents to the nearest dollar. You can drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

Line 1 Wages, salaries, tips, etc.

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040A, or line 1 of Form 1040EZ. If you filed your federal return, using TeleFile, fill in the total wages, tips, and other compensation from Box 1 of your W-2(s).

Wisconsin column *Nonresidents*—fill in the amount earned for working in Wisconsin (see **Exceptions** below). If that amount differs from your Wisconsin wages on your wage statement (Form W-2), attach an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents*—figure the amount earned for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount earned for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), attach an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

- **Residents of Illinois, Indiana, Kentucky, Michigan, or Minnesota** Don't include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 5 states, Wisconsin doesn't tax the wages of their residents. In the area to the left of line 1, write the name of the state of which you were a resident when you earned the wages.

If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in -0- on lines 1 and 26, column B. Fill in the amount of Wisconsin tax withheld from your wages on lines 49 and 57. Attach your Wisconsin W-2(s) and sign your return (both spouses if filing a joint return). **Minnesota** residents must also submit Form W-222, Statement of Minnesota Residency, and a copy of their Minnesota income tax return. You can get Form W-222 from any Department of Revenue office.

- See the instructions for line 10 for information on the taxation of income received while a nonresident of Wisconsin from a nonqualified deferred compensation plan.

Line 1 instructions - continued

Modifications

- **Medical care insurance** If you are an employe whose employer does not contribute toward the cost of your medical care insurance, see page 6. Subtract your allowable medical care insurance deduction from wages otherwise taxable to Wisconsin. Attach an explanation of your deduction.
- **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on your federal return, you may be able to subtract up to \$5,200 of your disability income.

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 1996.
2. You were under age 65 on December 31, 1996.
3. You were permanently or totally disabled—
 - a. when you retired, or
 - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
4. If you were married at the end of 1996, you must file a joint return with your spouse.
5. You were a Wisconsin resident when you received the disability income.
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.

Figure your exclusion on Wisconsin Schedule 2440W, Disability Income Exclusion, which you can get from any Department of Revenue office. *Full-year residents*—subtract from the disability income included on your federal Form 1040 or 1040A, the exclusion from line 6 of Schedule 2440W. *Part-year residents*—subtract the exclusion from line 8 of Schedule 2440W from the portion of your disability income which is otherwise taxable to Wisconsin. Attach your completed Schedule 2440W to your Form 1NPR.

■ **Line 2 Interest income**

Federal column Fill in the amount from line 8a of federal Form 1040 or 1040A, line 2 of Form 1040EZ, or line C of your TeleFile Worksheet.

Wisconsin column *Nonresidents*—don't fill in any amount of your interest. (**Exception** Include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents*—figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. Use the worksheet below to figure the interest taxable by Wisconsin. Save this worksheet for your records.

Modifications

- **State and municipal bond interest** Did you receive any state or municipal bond interest? If so, add to your federal interest income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses.)

Exception Do not include interest income from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue

Line 2 instructions - continued

bonds, economic development revenue bonds and CHAP housing revenue bonds, (6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (7) local exposition district bonds, and (8) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

- **United States government interest and dividends** Did you include U.S. government interest in your federal income? If so, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn't taxable for Wisconsin purposes.

Caution Don't subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

Worksheet for Interest Income Taxable by Wisconsin

- 1 Interest included in federal income. _____
- 2 U.S. government interest included on line 1. _____
- 3 Subtract line 2 from line 1. _____
- 4 Amount of interest on line 3 received while a Wisconsin resident and tax-option interest income from Wisconsin while a nonresident. _____
- 5 State and municipal bond interest received while a Wisconsin resident. _____
- 6 Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR. _____

■ **Line 3 Dividend income**

Federal column Fill in the amount from line 9 of federal Form 1040 or 1040A.

Wisconsin column *Nonresidents*—don't fill in any amount of your dividends. (**Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents*—fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Modifications

- Did you receive a distribution from a mutual fund which invests in U.S. government securities? If so, you can subtract from your federal income the portion of the distribution which the mutual fund advises you is from investment in U.S. government securities.

■ **Line 4 Taxable refunds, credits, or offsets of state and local income taxes**

Federal column Fill in the amount from line 10 of federal Form 1040.

Wisconsin column Don't fill in any amount on line 4. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

Line 7 instructions - continued

■ Line 5 Alimony received

Federal column Fill in the amount from line 11 of federal Form 1040.

Wisconsin column *Nonresidents*—don't fill in any amount. *Part-year and full-year residents*—fill in any alimony you received while a Wisconsin resident.

■ Line 6 Business income or loss

Federal column Fill in the amount from line 12 of federal Form 1040.

Wisconsin column *Nonresidents*—fill in the amount of income or loss from Wisconsin businesses. *Part-year and full-year residents*—figure the income or loss from businesses in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin businesses while a nonresident.

Modifications

• **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 5.

■ Line 7 Capital gain or loss

Federal column Fill in the amount from line 13 of federal Form 1040.

Wisconsin column *Nonresidents*—only capital gain and loss from Wisconsin sources are includable in Wisconsin income. (See definition of Wisconsin sources below.) If you have any capital gain or loss from Wisconsin sources, complete Schedule WD to determine your taxable gain or allowable loss. If you don't, fill in -0- on line 7. *Part-year and full-year residents*—all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources (see definition of Wisconsin sources below) while you are a nonresident is includable in your Wisconsin taxable income. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. A copy of Schedule WD and instructions is included in this booklet.

Exception If the only amount on line 13 of Form 1040 is a capital gain distribution from a mutual fund, you do not have to complete Schedule WD. Fill in 40% of the portion of the capital gain distribution received while a Wisconsin resident.

Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin, and your share of capital gain and loss from an estate or trust, partnership, or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks while a nonresident.

Did you sell your Wisconsin home?

• If you are age 55 or older before you sell your Wisconsin home, part or all of the gain may not be taxable by Wisconsin. Wisconsin won't tax the first \$125,000 of gain on the sale of your Wisconsin home if you owned and used the home as your principal home for a total of at least 3 years during the 5-year period ending on the date of sale of the home. You may take this exclusion only once in your lifetime. You may take the exclusion for Wisconsin even though you don't take this exclusion on your federal return. To take this exclusion, fill in federal Form 2119, Sale of Your Home. Attach Form 2119 to Form 1NPR. See the instructions for Form 2119 to figure the amount of gain that you can exclude.

• If you purchased a new home and deferred gain for federal tax purposes, the deferral also applies for Wisconsin whether the new home is located inside or outside Wisconsin.

■ Line 8 Other gains or losses

Federal column Fill in the amount from line 14 of federal Form 1040.

Wisconsin column *Nonresidents*—fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents*—figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

Modifications

• **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 5.

■ Line 9 IRA distributions

Federal column Fill in the amount from line 15b of federal Form 1040 or line 10b of Form 1040A.

Wisconsin column *Nonresidents*—don't fill in any amount on line 9. *Part-year and full-year residents*—fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

■ Line 10 Pensions and annuities

Federal column Fill in the amount from line 16b of federal Form 1040 or line 11b of Form 1040A.

Wisconsin column *Nonresidents*—don't fill in any amount on line 10. *Part-year and full-year residents*—fill in the taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensation plan must be included in the Wisconsin column to the extent attributable to personal services performed in Wisconsin unless:

- (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years, or
- (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as "mirror" plans.

Modifications

• **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10. Include on line 10 the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

CAUTION If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10, less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

Note No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

Line 10 instructions - continued

- **Retirement benefits** Don't include on line 10, column B amounts received from the retirement systems listed below if
 1. You were retired from the system before January 1, 1964, or
 2. You were a member of the system as of December 31, 1963, and retired at a later date, or
 3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

The specific retirement systems are:

Local and state retirement systems — Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

Federal retirement systems — United States government civilian employe and military personnel retirement systems. Examples of such retirement systems include the Civil Service Retirement System, Federal Employees' Retirement System, and Retired Serviceman's Family Protection Plan.

Note Do not subtract the following:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed above.
- Payments received from one of the retirement systems listed above if you first became a member after December 31, 1963, even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.

CAUTION Only retirement benefits based on qualified membership (i.e., membership which began before January 1964, as explained above) in one of the retirement systems listed above may be subtracted. Any portion of your retirement benefit which is based on membership in other retirement systems (or based on employment which began after December 31, 1963) is taxable and may not be subtracted.

- **Railroad retirement benefits** Don't include on line 10, column B amounts received from the U.S. Railroad Retirement Board. These benefits aren't taxable by Wisconsin.
- **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on line 16b of your federal Form 1040 or line 11b of Form 1040A, you may be able to subtract up to \$5,200 of your disability income. See the modifications for line 1 for further information.

■ Line 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal column Fill in the amount from line 17 of federal Form 1040.

Wisconsin column *Nonresidents*—fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents*—figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.

Line 11 instructions - continued

- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Modifications

• Tax-option (S) corporation modifications

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin.
- (2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident. (**Caution** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)
- (3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications.

For more information, get Publication 102, Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders, which is available from any Department of Revenue office.

- **Partnership, estate, or trust modifications** If you were a member of a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, estate, or trust notifying you of any modifications to federal income. Increase the amount reported in the federal column by amounts shown as add modifications. Decrease the amount reported in the federal column by amounts shown as subtract modifications.

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 5.

■ Line 12 Farm income or loss

Federal column Fill in the amount from line 18 of federal Form 1040.

Wisconsin column *Nonresidents*—fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year residents*—figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 5.

■ Line 13 Unemployment compensation

Federal column Fill in the amount from line 19 of federal Form 1040, line 12 of Form 1040A, line 3 of Form 1040EZ, or line D of your TeleFile Worksheet.

Wisconsin column *Nonresidents*—don't fill in any amount on line 13. *Part-year and full-year residents*—figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

Line 13 instructions - continued

Step 1 Complete the following worksheet:

Wisconsin Unemployment Compensation Worksheet

(Keep for your records)

Check only one box

- A. Married filing a joint return—fill in \$18,000 on line 3 below.
- B. Married not filing a joint return and lived with your spouse at any time during the year—fill in -0- on line 3 below.
- C. Married not filing a joint return and DID NOT live with your spouse at any time during the year—fill in \$12,000 on line 3 below.
- D. Single—fill in \$12,000 on line 3 below.

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 12 of Form 1040A, line 3 of Form 1040EZ, or line D of your TeleFile Worksheet) 1. _____
2. Fill in your federal adjusted gross income from line 31 of federal Form 1040 (line 16 of Form 1040A, line 4 of Form 1040EZ, or line H of your TeleFile Worksheet) 2. _____
3. Fill in \$18,000 if you checked box A, or -0- if you checked box B, or \$12,000 if you checked box C or D. 3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 13b of Form 1040A) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 .. 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If greater than zero, go on to line 8. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8 7. _____
8. Fill in one-half of the amount on line 7 ... 8. _____
9. Fill in the smaller of line 1 or line 8 9. _____

Step 2 Use the following formula to figure the amount taxable by Wisconsin:

$$\begin{array}{rcl} \text{UC from line 9} & & \text{UC* received while} \\ \text{of worksheet} & \times & \text{a Wis. resident} \\ \text{above} & & \text{Total UC received} \\ & & \text{from line 1 of above} \\ & & \text{worksheet} \end{array} = \begin{array}{r} \text{UC taxable by} \\ \text{Wisconsin} \\ \text{to line 13, Col. B} \\ \text{Form 1NPR} \end{array}$$

*Do not include any railroad unemployment insurance benefits here.

Line 14 Social security benefits

Federal column Fill in the amount from line 20b of federal Form 1040 or line 13b of Form 1040A.

Wisconsin column *Nonresidents*—don't fill in any amount on line 14. *Part-year and full-year residents*—figure the taxable amount of social security benefits received while a Wisconsin resident.

If line 7 of your federal Social Security Benefits Worksheet in the Form 1040A or 1040 instructions is more than \$34,000 (\$44,000 if married filing jointly or \$0 if your filing status is married filing a separate return and you lived with your spouse at any time during 1996), complete both the following worksheet and formula to figure the amount taxable by Wisconsin. Otherwise, use only the formula to figure the amount taxable by Wisconsin.

Line 14 instructions - continued

Note Lines 1 and 2 of the worksheet below refer to lines on the federal Social Security Benefits Worksheet included in the federal Form 1040 and Form 1040A instructions. If you use one of the other federal worksheets (e.g., the worksheet for social security recipients who contribute to an IRA), use the equivalent lines on that worksheet. If you received a lump-sum payment of social security benefits in 1996 that included benefits for prior years and you used separate worksheets for each year to figure the amount of social security taxable on your federal return, contact any Department of Revenue office for information on how to figure the nontaxable amount.

Worksheet - Social Security Benefits

1. Amount from line 2 of your federal Social Security Benefits Worksheet 1. _____
2. Amount from line 9 of your federal Social Security Benefits Worksheet 2. _____
3. Fill in one-half of line 2 3. _____
4. Compare line 1 and line 3. Fill in the smaller amount 4. _____

Formula

$$\begin{array}{rcl} \text{SS from} & & \text{SS* received while} \\ \text{line 14, Col. A,} & \times & \text{a Wis. resident} \\ \text{Form 1NPR or} & & \text{Total SS received} \\ \text{line 4 of work-} & & \text{from line 20a, Form 1040} \\ \text{sheet (if used)} & & \text{or line 13a, Form 1040A} \end{array} = \begin{array}{r} \text{SS taxable by} \\ \text{Wisconsin} \\ \text{to line 14, Col. B} \\ \text{Form 1NPR} \end{array}$$

*Do not include any railroad retirement benefits here.

Line 15 Other income

Federal column Fill in the amount from line 21 of federal Form 1040.

Wisconsin column *Nonresidents*—fill in any other income you received from Wisconsin sources. *Part-year and full-year residents*—figure the amount of any other income you received while a Wisconsin resident. Add to that figure any other income you received from Wisconsin sources while a nonresident.

Modifications

• **Farm losses** Did you deduct farm losses from your Wisconsin income? If so, you may have to include part of your losses on line 15. Wisconsin limits the amount of your "combined net losses from farming" if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing a separate return).

Figure your combined net losses from farming by adding together losses you included in the Wisconsin column on Form 1NPR for

1. Farm losses from operating a farm,
2. Farm rental losses if you materially participated in the operation or management of the farm, and
3. Your share of any partnership, tax-option (S) corporation, estate, or trust farm losses.

Don't reduce your farm losses by any net farm gains. If the amount of your combined net losses from farming is more than the maximum allowable loss shown in the tables following for your marital status and income bracket, include the excess loss on line 15.

Line 15 instructions - continued

**Farm Loss Limits—Single Persons and
Married Persons Filing Joint Returns**

**Nonfarm Wisconsin
adjusted gross income**

More than	But not more than	Maximum allowable loss
\$ 0	\$ 55,000	Full Amount
55,000	75,000	\$20,000
75,000	100,000	17,500
100,000	150,000	15,000
150,000	200,000	12,500
200,000	250,000	10,000
250,000	300,000	7,500
300,000	400,000	5,000
400,000		No Loss

**Farm Loss Limits—Married Persons
Filing Separate Returns (including married filing as head of
household)**

**Nonfarm Wisconsin
adjusted gross income**

More than	But not more than	Maximum allowable loss
\$ 0	\$ 27,500	Full Amount
27,500	37,500	\$10,000
37,500	50,000	8,750
50,000	75,000	7,500
75,000	100,000	6,250
100,000	125,000	5,000
125,000	150,000	3,750
150,000	200,000	2,500
200,000		No Loss

Example For 1996, a single person who is a nonresident reports a loss of \$25,000 on Schedule E from a Wisconsin farm partnership, a \$10,000 loss on Schedule F from the operation of a farm in Wisconsin, a profit of \$5,000 on Schedule E from the rental of Wisconsin farmland, and a loss of \$30,000 on Schedule E from an S corporation that operates a farm in California. The person's nonfarm Wisconsin adjusted gross income is \$60,000. His combined net losses from farming are \$35,000 (\$25,000 + \$10,000). Since he's a nonresident, the S corporation loss isn't included in his Wisconsin income. The maximum farm loss he can deduct is \$20,000. He must include \$15,000 (\$35,000 combined net losses - \$20,000 maximum loss) on line 15.

• **Farm loss carryover** If you were subject to farm loss limitations (see above modification for farm losses for a description) on your 1986 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction in 1986 or thereafter may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits or net gains from the sale or exchange of capital or business assets in the current taxable year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Example You have a farm loss carryover from 1995 of \$30,000. For 1996 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover.

• **Farmland tax relief and farmland preservation credits** Did you receive farmland tax relief or farmland preservation credit in

Line 15 instructions - continued

1996? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland tax relief and farmland preservation credits which weren't included as income on your federal return.

• **Federal net operating loss carryover** Don't include on line 15 any amount that you deducted on line 21 of federal Form 1040 as a federal net operating loss carryover.

• **Recoveries of federal itemized deductions** Don't include on line 15 any amount that you included in federal income that is a recovery of a federal itemized deduction for which you didn't receive a Wisconsin tax benefit.

Example You deducted a casualty loss of \$2,000 as an itemized deduction on your 1995 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 1995 Wisconsin return. In 1996, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 1996 federal income tax return as a recovery of an amount previously claimed. Wisconsin won't tax the \$1,000 because you didn't claim the casualty loss for the itemized deduction credit on your Wisconsin return.

• **Wisconsin net operating loss carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 1996, include the allowable amount on line 15. Attach a statement showing how you figured the amount. Get Publication 120, Net Operating Losses for Individuals, Estates, and Trusts, from any Department of Revenue office for more details on computing the NOL and the allowable deduction.

• **Development/enterprise zone credits** Include on line 15 the amount of your development or enterprise zone credit(s) that you computed on Wisconsin Schedule DC or EC. The amount of your development or enterprise zone credit(s) is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Exception** Do not include development or enterprise zone credit(s) from a partnership or tax-option corporation. These credits are already included in the partnership and tax-option corporation income you filled in on line 11, column B.)

• **Amounts not taxable by Wisconsin** Don't include on line 15 amounts not taxable by Wisconsin (less related expenses, except expenses used to figure the Wisconsin itemized deduction credit).

Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions set forth in section 32.19 of the Wisconsin Statutes.

• **Adoption expenses** If you were a full-year resident of Wisconsin for 1996 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 1996, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 1994, 1995, and 1996.

• **Viatical settlement contract** To the extent included as income on your federal return, if you are the original policyholder or certificate holder, you may subtract the income received from the sale of a life insurance policy or certificate or the sale of the death benefit under a life insurance policy or certificate under a viatical settlement contract (contract transferring ownership or the death benefit of a policy or certificate which insures the life of a person who has a catastrophic or life-threatening illness or condition).

■ Line 17 IRA deduction

See line 17a to figure your allowable IRA deduction. If you file a joint return, see line 17b to figure your spouse's allowable IRA deduction.

Line 17a Your IRA deduction

Federal column Fill in the amount from line 23a of federal Form 1040 or line 15a of Form 1040A.

Wisconsin column Fill in the amount of your IRA deduction allowable for Wisconsin. Use the following formula to figure the deduction:

$$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}} \times \frac{\text{IRA deduction from line 23a, Form 1040, or line 15a, Form 1040A}}{\text{IRA deduction allowable for Wisconsin to line 17a, Col. B Form 1NPR}} =$$

*Do not reduce your wages by losses from self-employment. Do not include your spouse's wages or earnings from a trade or business.

Line 17b Spouse's IRA deduction

Federal column Fill in the amount from line 23b of federal Form 1040 or line 15b of Form 1040A.

Wisconsin column Fill in the amount of your spouse's IRA deduction allowable for Wisconsin.

- Use the following formula to figure the deduction.
- If your spouse is nonworking or chooses to be treated as having no earned income for purposes of the federal spousal IRA deduction, you must use your wages and net earnings from a trade or business to compute the deduction instead of your spouse's wages and net earnings from a trade or business.

$$\frac{\text{Spouse's wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Spouse's total wages and net earnings from a trade or business*}} \times \frac{\text{Spouse's IRA deduction from line 23b, Form 1040, or line 15b, Form 1040A}}{\text{Spouse's IRA deduction allowable for Wisconsin to line 17b, Col. B Form 1NPR}} =$$

*Do not reduce wages by losses from self-employment. Include only your spouse's wages and earnings from a trade or business (except if spouse is nonworking as explained above).

Line 18 Moving expenses

Federal column Fill in the amount from line 24 of federal Form 1040.

Wisconsin column *Nonresidents*—don't fill in any amount on line 18. *Part-year and full-year residents*—fill in your expenses for moving into Wisconsin or within Wisconsin. Don't include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

Line 19 One-half of self-employment tax

Federal column Fill in the amount from line 25 of federal Form 1040.

Wisconsin column Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

$$\frac{\text{Net earnings from a trade or business taxable to Wisconsin}}{\text{Total net earnings from a trade or business}} \times \frac{\text{Self-employment tax deduction from line 25, Form 1040}}{\text{Wisconsin self-employment tax deduction to line 19, Col. B Form 1NPR}} =$$

Note If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 19 of Form 1NPR.

Line 20 Self-employed health insurance deduction

Federal column Fill in the amount from line 26 of federal Form 1040.

Wisconsin column If you are self-employed, see the modification for medical care insurance on page 6. Fill in your Wisconsin self-employed medical care insurance deduction on line 20.

Line 21 Keogh and self-employed SEP plans

Federal column Fill in the amount from line 27 of federal Form 1040.

Wisconsin column Fill in the amount of the Keogh and self-employed SEP deduction allowable for Wisconsin.

- Use the following formula, as appropriate, to figure the amount of your Keogh and self-employed SEP deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 21 of Form 1NPR.
- If you have both a Keogh and self-employed SEP deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 21 of Form 1NPR.

Formula to figure allowable Keogh deduction:

$$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}} \times \frac{\text{Keogh deduction included in line 27, Form 1040}}{\text{Keogh deduction allowable for Wisconsin to line 21, Col. B Form 1NPR}} =$$

*Use net earnings only from the business that has the Keogh plan.

Formula to figure allowable self-employed SEP deduction:

$$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}} \times \frac{\text{Self-employed SEP deduction included in line 27, Form 1040}}{\text{Self-employed SEP deduction allowable for Wisconsin to line 21, Col. B Form 1NPR}} =$$

*Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP plan.

Line 22 Penalty on early withdrawal of savings

Federal column Fill in the amount from line 28 of federal Form 1040.

Wisconsin column *Nonresidents*—don't fill in any amount on line 22. *Part-year and full-year residents*—fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

Line 23 Alimony paid

Federal column Fill in the amount from line 29 of federal Form 1040.

Wisconsin column *Nonresidents*—don't fill in any amount on line 23. *Part-year and full-year residents*—fill in the amount of alimony you paid while a Wisconsin resident.

Line 31c instructions - continued

Line 24 Other adjustments

Note Federal Form 1040 does not provide separate lines for the following adjustments: employe expenses of qualified performing artists, jury duty pay given to employer, forestation/reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501 (c)(18) pension plans, deduction for clean fuel vehicles, and expenses from the rental of personal property. Instead, these items are included in the total on line 30 of Form 1040.

Federal column Fill in the amount of the other adjustments (items listed above) which are included in the total on line 30 of Form 1040.

Wisconsin column *Nonresidents*—don't fill in any amount of repayment of supplemental unemployment benefits on line 24. Fill in on line 24 the amount of other adjustments related to earning income taxable to Wisconsin. *Part-year and full-year residents*—fill in the amount of any repayment of supplemental unemployment benefits you made while a Wisconsin resident. Also fill in on line 24 the amount of other adjustments related to earning income taxable to Wisconsin.

■ **Line 26** Subtract line 25, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 26, Wisconsin column. If line 25, Wisconsin column, is more than line 16, Wisconsin column, fill in -0-.

■ **Line 27** Subtract line 25, federal column, from line 16, federal column. Fill in the result on line 27, federal column. If line 25, federal column, is more than line 16, federal column, fill in -0-.

Line 28 Ratio of your Wisconsin income to federal income

Divide the amount on line 26, Wisconsin column, by the amount on line 27, federal column. Fill in the result on line 28. Carry your decimal to four places, rounding off the fourth position. Don't fill in more than 1.00 or less than zero. If the amount on line 26 or line 27 is zero or a negative amount, fill in 1.00 on line 28.

Example If \$14,000 is reported on line 26, Wisconsin column, and is divided by \$26,000 on line 27, federal column, the result is .5384615, or rounded is .5385.

Line 31a Aliens

If you were neither a U.S. citizen nor a U.S. resident for all of 1996, check the box and fill in -0- on lines 31c and 31e. You can't claim a standard deduction. For example, you would check the box if, for federal tax purposes, you are a dual-status or nonresident alien for 1996.

Exception If, at the end of 1996, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained on page 4), do not check this box. Complete lines 31b through 31e.

■ **Line 31b** If you have unearned income and can be claimed as a dependent by another person, check the box. Complete lines 31c and 31d, and see the "Exception" for line 31e.

■ **Line 31c** Go to the 1996 Standard Deduction Table on page 22. Find your income-level bracket using your federal income on line 30. Read across to the column showing your filing status to find your standard deduction. Fill in your standard deduction on line 31c.

Exception

• **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** If you file a short period return or claim an exclusion of income from sources within U.S. possessions, you can't claim a standard deduction. Fill in -0- on line 31c and check the box on line 31a.

Line 31e Wisconsin standard deduction

Multiply the standard deduction on line 31c by the ratio on line 31d. Fill in the result on line 31e.

Exception

• **Dependent with unearned income** If you have unearned income, such as interest, dividends, or unemployment compensation, and you can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet below to figure your standard deduction.

Standard Deduction Worksheet for Dependents with Unearned Income

1. Fill in amount from line 31c. _____
2. Fill in ratio from line 31d. x . _____
3. Multiply line 1 by line 2. _____
4. Fill in amount of earned income* taxable to Wisconsin. _____
5. Compare lines 3 and 4. Fill in the smaller of the two amounts here and on line 31e of Form 1NPR. If less than \$650, fill in \$650. _____

*Earned income includes wages, salaries, tips, scholarships which are reported on a W-2, and other pay (line 1, Wisconsin column) and net earnings from self-employment (lines 6 and 12, Wisconsin column).

Line 33 Tax

Figure the tax on your Wisconsin net income, line 32. Use the 1996 Tax Table for Form 1NPR Filers on pages 23-26. Find your income-level bracket using the amount on line 32. Read across to the column showing your filing status to find your tax. Fill in the amount of tax on line 33.

Line 34 Dependent credit

Don't count yourself or your spouse as dependents.

You can claim those persons who qualify as your dependents for federal income tax purposes as dependents on your Wisconsin return. Fill in the number of dependents in the space provided. Multiply the number of dependents by \$50. Fill in the result on line 34.

Line 35 Senior citizen credit

Single person or married person filing a separate return or as head of household If you were age 65 or older on December 31, 1996, fill in \$25 on line 35.

Married persons filing a joint return If you or your spouse were age 65 or older on December 31, 1996, fill in \$25 on line 35. If both you and your spouse were age 65 or older on December 31, 1996, fill in \$50 on line 35. The maximum credit that can be claimed on line 35 is \$50.

You may not claim a senior citizen credit for a person who is claimed as a dependent on your return.

Line 36 Wisconsin itemized deduction credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

Complete Schedule 1 on page 3 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see exceptions below).

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and attach it to Form 1NPR.

Exceptions The following deductions from federal Schedule A cannot be used when completing Schedule 1:

- Medical expenses - the amount of medical care insurance claimed as a subtraction for Wisconsin
- Interest - paid on a second home located outside Wisconsin - paid on a residence which is a boat - paid to purchase or hold U.S. government securities
- Miscellaneous deductions - the amount deducted as a repayment of income previously taxed if you are claiming a Wisconsin credit for this repayment
- Contributions, miscellaneous, interest, and other itemized deductions allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Line 37 School property tax credit

Nonresidents—don't fill in any amount on these lines. Nonresidents aren't eligible for the school property tax credit.

Exception If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other spouse is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Home Owner's School Property Tax Credit Table*

If property taxes are:			If property taxes are:			If property taxes are:		
At Least	But Less Than	Line 37b Credit Is	At Least	But Less Than	Line 37b Credit Is	At Least	But Less Than	Line 37b Credit Is
\$ 1	\$ 25	\$ 1	\$ 675	\$ 700	\$ 69	\$1,350	\$1,375	\$136
25	50	4	700	725	71	1,375	1,400	139
50	75	6	725	750	74	1,400	1,425	141
75	100	9	750	775	76	1,425	1,450	144
100	125	11	775	800	79	1,450	1,475	146
125	150	14	800	825	81	1,475	1,500	149
150	175	16	825	850	84	1,500	1,525	151
175	200	19	850	875	86	1,525	1,550	154
200	225	21	875	900	89	1,550	1,575	156
225	250	24	900	925	91	1,575	1,600	159
250	275	26	925	950	94	1,600	1,625	161
275	300	29	950	975	96	1,625	1,650	164
300	325	31	975	1,000	99	1,650	1,675	166
325	350	34	1,000	1,025	101	1,675	1,700	169
350	375	36	1,025	1,050	104	1,700	1,725	171
375	400	39	1,050	1,075	106	1,725	1,750	174
400	425	41	1,075	1,100	109	1,750	1,775	176
425	450	44	1,100	1,125	111	1,775	1,800	179
450	475	46	1,125	1,150	114	1,800	1,825	181
475	500	49	1,150	1,175	116	1,825	1,850	184
500	525	51	1,175	1,200	119	1,850	1,875	186
525	550	54	1,200	1,225	121	1,875	1,900	189
550	575	56	1,225	1,250	124	1,900	1,925	191
575	600	59	1,250	1,275	126	1,925	1,950	194
600	625	61	1,275	1,300	129	1,950	1,975	196
625	650	64	1,300	1,325	131	1,975	2,000	199
650	675	66	1,325	1,350	134	2,000 or more	2,000 or more	200

Renter's School Property Tax Credit Table*

If rent paid is:		Your line 37a credit is:		If rent paid is:		Your line 37a credit is:	
At Least	But Less Than	Col. 1 Heat In-cluded in Rent	Col. 2 Heat Not In-cluded in Rent	At Least	But Less Than	Col. 1 Heat In-cluded in Rent	Col. 2 Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 1	\$5,000	\$5,100	\$101	\$126
100	200	3	4	5,100	5,200	103	129
200	300	5	6	5,200	5,300	105	131
300	400	7	9	5,300	5,400	107	134
400	500	9	11	5,400	5,500	109	136
500	600	11	14	5,500	5,600	111	139
600	700	13	16	5,600	5,700	113	141
700	800	15	19	5,700	5,800	115	144
800	900	17	21	5,800	5,900	117	146
900	1,000	19	24	5,900	6,000	119	149
1,000	1,100	21	26	6,000	6,100	121	151
1,100	1,200	23	29	6,100	6,200	123	154
1,200	1,300	25	31	6,200	6,300	125	156
1,300	1,400	27	34	6,300	6,400	127	159
1,400	1,500	29	36	6,400	6,500	129	161
1,500	1,600	31	39	6,500	6,600	131	164
1,600	1,700	33	41	6,600	6,700	133	166
1,700	1,800	35	44	6,700	6,800	135	169
1,800	1,900	37	46	6,800	6,900	137	171
1,900	2,000	39	49	6,900	7,000	139	174
2,000	2,100	41	51	7,000	7,100	141	176
2,100	2,200	43	54	7,100	7,200	143	179
2,200	2,300	45	56	7,200	7,300	145	181
2,300	2,400	47	59	7,300	7,400	147	184
2,400	2,500	49	61	7,400	7,500	149	186
2,500	2,600	51	64	7,500	7,600	151	189
2,600	2,700	53	66	7,600	7,700	153	191
2,700	2,800	55	69	7,700	7,800	155	194
2,800	2,900	57	71	7,800	7,900	157	196
2,900	3,000	59	74	7,900	8,000	159	199
3,000	3,100	61	76	8,000	8,100	161	200
3,100	3,200	63	79	8,100	8,200	163	200
3,200	3,300	65	81	8,200	8,300	165	200
3,300	3,400	67	84	8,300	8,400	167	200
3,400	3,500	69	86	8,400	8,500	169	200
3,500	3,600	71	89	8,500	8,600	171	200
3,600	3,700	73	91	8,600	8,700	173	200
3,700	3,800	75	94	8,700	8,800	175	200
3,800	3,900	77	96	8,800	8,900	177	200
3,900	4,000	79	99	8,900	9,000	179	200
4,000	4,100	81	101	9,000	9,100	181	200
4,100	4,200	83	104	9,100	9,200	183	200
4,200	4,300	85	106	9,200	9,300	185	200
4,300	4,400	87	109	9,300	9,400	187	200
4,400	4,500	89	111	9,400	9,500	189	200
4,500	4,600	91	114	9,500	9,600	191	200
4,600	4,700	93	116	9,600	9,700	193	200
4,700	4,800	95	119	9,700	9,800	195	200
4,800	4,900	97	121	9,800	9,900	197	200
4,900	5,000	99	124	9,900	10,000	199	200
				10,000 or more		200	200

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 15.

Line 37 instructions - continued

Part-year and full-year residents—read the instructions which follow if you paid rent during 1996 for living quarters used as your principal home or you paid property taxes during 1996 on your home.

Special cases

If you paid both property taxes and rent You can claim both the renter's credit and the home owner's credit. The total combined credit claimed on lines 37a and 37b can't be more than \$200 (\$100 if married filing a separate return or if married filing as head of household).

Married persons filing a joint return Figure your credit by using the rent and property taxes of both spouses.

Married persons filing separate returns (including married filing as head of household) Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$100.

Persons who jointly own a home or share rented living quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes or rent paid must be divided among the owners or occupants. See the instructions for lines 37a and 37b below.

■ **Line 37a How do I figure the renter's school property tax credit?**

Step 1 Rent paid in 1996 Fill in on the appropriate lines the total rent that you paid in 1996 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don't have to be located in Wisconsin. Don't include any rent that you may claim as a business expense. Don't include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 1996 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 1996. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 1996, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Use the Renter's School Property Tax Credit Table on page 14 to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 37a.

Note If you paid both rent where heat was included and rent where heat was not included, complete the following worksheet.

1. Credit for rent with heat included (from Column 1 of Table) 1. _____
2. Credit for rent where heat not included (from Column 2 of Table) 2. _____
3. Add lines 1 and 2. Fill in on line 37a of Form 1NPR. Do not fill in more than \$200 (\$100 if married filing a separate return or married filing as head of household) 3. _____

■ **Line 37b How do I figure the home owner's school property tax credit?**

Step 1 Property taxes paid on home in 1996 Fill in the property taxes you paid in 1996 on your home. Your home doesn't have to be

Line 37b instructions - continued

located in Wisconsin. Don't include the following:

- Charges for special assessments, delinquent interest, or services which may be included on your tax bill (like trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on nonbusiness property (such as a cottage or vacant land) other than your home.

The property taxes for your home to be filled in are further limited as follows:

- a. If you bought or sold your home during 1996, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase of the home. If the closing agreement doesn't divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer based on the number of months each one owned the home.
- b. If you owned a mobile home during 1996, property taxes include the mobile home parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Fill in payments for space rental as rent on line 37a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you can claim a credit based on \$750 of taxes.

Step 2 Use the Home Owner's School Property Tax Credit Table on page 14 to figure your credit. Fill in the amount of your credit on line 37b.

Caution If you are also claiming the renter's credit on line 37a, the total of your renter's and home owner's credit can't be more than \$200 (\$100 if married filing a separate return or married filing as head of household).

■ **Line 40 Alternative minimum tax**

You may be liable for the Wisconsin alternative minimum tax if your return includes any of the following adjustment and tax preference items.

1. Accelerated depreciation.
2. Amortization of certified pollution control facilities.
3. Incentive stock options.
4. Intangible drilling costs.
5. Depletion.
6. Circulation and research and experimental expenditures.
7. Mining exploration and development costs.
8. Installment sales of property.
9. Tax shelter farm loss.
10. Passive activity loss.
11. Income from long-term contracts.
12. Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
13. Investment interest expense.
14. Wisconsin net operating loss deduction.

To see if you owe this tax, get Schedule MT and its instructions. You may get a copy of Schedule MT from any Department of Revenue office.

■ **Line 42 Married couple credit**

You can claim the married couple credit if:

Line 42 instructions - continued

- you are married filing a joint return,
- both you and your spouse have qualified earned income taxable to Wisconsin, and
- you do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income, or Form 4563 to claim an exclusion of income from sources in United States possessions.

To figure the credit, fill in Schedule 2 on page 3 of Form 1NPR. Figure earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

“Earned income” includes taxable wages, salaries, tips, other employe compensation, scholarships and fellowships (only amounts reported on a W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn’t include interest, dividends, unemployment compensation, rental income, social security, pensions, or annuities. Don’t consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

■ Line 44 Temporary recycling surcharge

Who is subject to the surcharge The surcharge applies to individuals who must file a Wisconsin income tax return and have:

- Nonfarm trade or business activities (as defined later) in Wisconsin, or
- Income as a statutory employe (as defined later) in Wisconsin, or
- Farming activities in Wisconsin.

Exception The surcharge does not apply to an individual who:

- has less than \$4,000 of gross receipts for federal income tax purposes and isn’t engaged in farming, or
- is engaged only in farming and has less than \$1,000 of net farm profit for federal income tax purposes, or
- is engaged in both farming and other trade or business activities with less than \$4,000 of gross receipts from all nonfarm trade or business activities and less than \$1,000 of net farm profit for federal income tax purposes, or
- is a duly ordained, commissioned, or licensed minister, member of a religious order, or Christian Science practitioner. (**Note** This exception to the temporary recycling surcharge is limited to income related to the performance of ministerial services, duties required by the order, or service as a Christian Science practitioner.)

If any of the above exceptions apply, do not fill in any amounts on line 44.

Definitions

Farming Farming is the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees, other than trees bearing fruit or nuts, aren’t treated as an agricultural or horticultural commodity. Raising or harvesting Christmas trees is not considered farming.

Net farm profit Net farm profit is all farm income less all farm expenses for federal income tax purposes. It includes the amount identified as “Net farm profit or (loss)” on federal Schedule F plus any ordinary income (loss) from farming reported on federal Form 4797, line 20, less the deduction for one-half of the federal self-employment tax paid on the farm income and less the federal self-employed health insurance deduction if the insurance plan was established under the farm business.

Gross receipts Gross receipts include:

- total receipts or sales from all nonfarm trade or business activities (as defined later) reportable for federal income tax purposes, before deducting returns and allowances and any other business expenses (for example, line 1 of federal Schedule C plus the sales price of business assets producing ordinary income (loss) reported on federal Form 4797), and

Line 44 instructions - continued

- total wages received as a statutory employe, before deducting any business expenses.

Net business income Net business income is the net profit from a trade or business (as defined later) except farming. The net profit is all business income less all deductible expenses for federal income tax purposes, except as indicated below. Net business income includes net income received as a statutory employe and ordinary income (loss) reported on Form 4797, line 20.

Exceptions

- Nonresidents of Wisconsin - net business income is the Wisconsin portion of the net profit from a trade or business (as defined later), except farming.
- Part-year residents of Wisconsin - net business income includes the net profit from *all* trade or business activities while a resident of Wisconsin, plus the net profit from *Wisconsin* trade or business activities while a nonresident of Wisconsin.

For purposes of computing the surcharge, net business income is reduced by:

- The deduction for 50% of federal self-employment taxes paid on the business income.
- The federal self-employed health insurance deduction if the insurance plan was established under the business.

To determine net business income, start with the amount on line 6, column B, Form 1NPR, and ordinary income (loss) from the business reported on line 8, column B, Form 1NPR. Reduce this amount by the amount on line 19, column B, Form 1NPR and by the self-employed health insurance deduction on line 20, column A, Form 1NPR if the insurance plan was established under the business, to the extent that these amounts relate to a nonfarm trade or business.

Statutory employe An individual who receives a wage statement, Form W-2, that has the “Statutory employe” box checked is a statutory employe. Statutory employes report their income and related expenses on federal Schedule C or Schedule C-EZ. Statutory employes include:

- agent-drivers or commission-drivers who distribute meat products, vegetable products, bakery products, or beverages (other than milk), or pick up or deliver laundry or dry cleaning,
- full-time life insurance salespeople,
- certain homeworkers, and
- certain traveling or city salespeople.

Trade or business A trade or business is an activity regularly carried on for a livelihood or with the intention of making a profit. Trade or business income includes:

- net profit from operating a trade or business or practicing a profession as a sole proprietorship, reportable on federal Schedule C or C-EZ,
- other federal self-employment income, such as directors fees and wages received by a U.S. citizen employed by a foreign government in the United States, and
- guaranteed payments from a partnership, received by:
 - (1) a partner, for services performed in the capacity as a partner, and
 - (2) a general partner, for the use of capital.

Guaranteed payments are amounts figured without regard to the income of the partnership and are reportable on federal Schedule E.

Note The surcharge does not apply to payments from a partnership received by a partner who is not acting in the capacity as a partner. The partnership is subject to the surcharge on these payments.

Temporary recycling surcharge for individuals other than farmers In the space provided on line 44, fill in the amount of your net business income (as defined earlier) which is included in Column B of Form 1NPR. Fill in -0- if you have a net loss. (You are still subject to a \$25 minimum surcharge even if you have a net loss.)

Line 44 instructions - continued

Exception If you have less than \$4,000 of gross receipts (as defined earlier) for federal income tax purposes, you aren't subject to a surcharge based on net business income. However, if you are also engaged in farming, see "Temporary recycling surcharge for farmers" below.

Note Individuals operating more than one business must combine the net income or loss from all trades or businesses, except farming, and enter the result.

Trade or business income is to be reported by the operator of the business, without regard to marital property law. If you and your spouse file a joint return and each operate separate businesses, you must compute your surcharge by completing the worksheet below.

Multiply the amount of your net business income by 0.4345% (0.004345) and fill in the result on line 44. **Exception** If the result is less than \$25 or if you have a net loss from trade or business activities, fill in \$25. If the result is more than \$9,800, fill in \$9,800.

Temporary recycling surcharge for farmers If you are engaged in farming in Wisconsin and have a net farm profit of \$1,000 or more for federal income tax purposes, fill in \$25 on line 44.

Temporary recycling surcharge for individuals engaged in both farming and other trade or business activities If you are engaged in both farming and some other trade or business in Wisconsin, you may owe the \$25 farm surcharge in addition to any surcharge based on your net business income. You must compute your surcharge by completing the worksheet below.

Worksheet The following persons are required to use the worksheet below to compute their temporary recycling surcharge. If you are one of the persons listed below, check the box on line 44 of Form 1NPR and use the worksheet to compute your surcharge.

- You are engaged in both farming and some other trade or business.
- You are married filing a joint return and both spouses are subject to the temporary recycling surcharge. In this case, each spouse must complete a separate worksheet. Add the amounts from line 4 of both worksheets and fill in the total on line 44 of Form 1NPR.

Temporary Recycling Surcharge Worksheet

1. Fill in your net business income included in Column B of Form 1NPR (if a net loss, fill in -0- and enter \$25 on line 2)* 1. _____
2. Multiply the amount on line 1 by .004345 and fill in the result but not less than \$25 or more than \$9,800 2. _____
3. If you are engaged in farming in Wisconsin and have net farm profit of \$1,000 or more for federal income tax purposes, fill in \$25 ... 3. _____
4. Add lines 2 and 3. Fill in here and on line 44 of Form 1NPR. Be sure to check the worksheet box on line 44 4. _____

* Fill in -0- if your gross receipts from all trade or business activities are less than \$4,000.

Publication 400, Wisconsin's Temporary Recycling Surcharge, provides further information on the temporary recycling surcharge. Publication 400 is available at any Department of Revenue office.

Line 45 Sales and use tax due on out-of-state purchases

If, while a Wisconsin resident during 1996, you made any taxable purchases from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 45. Taxable purchases include furniture, carpet, cloth-

Line 45 instructions - continued

ing, computers, books, CDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc. For example, if you purchased \$300 of clothing through a catalog from an out-of-state company, no sales and use tax was charged, and you reside in a county with a 5% tax rate, you are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 45 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total amount of purchases subject to Wisconsin tax (i.e., purchases on which no sales and use tax was charged by the seller) \$ _____
2. Sales and use tax rate (see rate chart below) x _____ %
3. Amount of sales and use tax due (line 1 multiplied by line 2). Fill in this amount on line 45 of Form 1NPR if \$1 or more. \$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a, b, and c below, the tax rate was 5.5% for 1996.

a. If you resided in 1996 in one of the following counties, the tax rate was 5.6%:

Milwaukee Ozaukee

b. If you resided in 1996 in one of the following counties, the tax rate was 5.1%:

Racine Washington Waukesha

c. If you resided in 1996 in one of the following counties, the tax rate was 5%:

Brown	Fond du Lac	La Fayette	Rock	Winnebago
Calumet	Grant	Manitowoc	Sheboygan	Wood
Clark	Green	Marinette	Taylor	
Eau Claire	Green Lake	Menominee	Vernon	
Florence	Kewaunee	Outagamie		

Line 46 Endangered resources donation

Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. All gifts (up to a total of \$500,000) will be matched by general purpose revenue, which makes your gift twice as important to endangered resources.

Consider a gift of \$15, \$25, \$50 or \$75, or choose your own amount, and support endangered resources in Wisconsin. Fill in line 46 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to: Endangered Resources Fund, Department of Natural Resources, P.O. Box 7921, Madison, WI 53707.

Line 47 Penalties on retirement plans

Nonresidents—don't fill in this line. *Part-year and full-year residents*—fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on qualified retirement plans, including IRAs (line 48 of federal Form 1040).
- Total tax due from federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 48 of your federal Form 1040).

Line 47 instructions - continued

- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (line 6 of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 51 of federal Form 1040).

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 47. Multiply the amount filled in by .33 (33%) and fill in the result on line 47. If you were required to file federal Form 5329 or 5330, attach a copy of your Form 5329 or 5330 to your Form 1NPR.

Note You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the modifications for line 10 for information on the retirement payments from local and state retirement systems and federal retirement systems which are exempt from Wisconsin tax.

■ Line 49 Wisconsin income tax withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1042S, 1099-R, and 1099-MISC). Fill in the total on line 49. Attach readable copies of your withholding statements to the back of Form 1NPR.

DO NOT claim credit for tax withheld for other states. DO NOT claim amounts marked social security or Medicare tax withheld. DO NOT claim credit for federal tax withheld. DO NOT include withholding statements from other tax years. DO NOT write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read.
2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

■ Line 50 1996 Wisconsin estimated tax payments and amount applied from 1995 return

Fill in the total of (1) any overpayment of 1995 income tax you were allowed as a credit on your 1996 Wisconsin estimated tax, and (2) any Wisconsin estimated tax payments you made for 1996. If you are married and file a joint return, add together (1) the total of both spouses' separate estimated tax payments, (2) any joint estimated tax payments you made, and (3) the total overpayments of 1995 income tax you and your spouse were allowed as credit to your 1996 estimated tax account(s).

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 1996.

Name change Did you change your name because of marriage or divorce? If so, and you made estimated tax payments using your former name, attach a statement to the front of Form 1NPR explaining all the payments you and your spouse made for 1996 and the name(s) and social security number(s) under which you made the payments.

■ Line 51 Earned income credit

Nonresidents and part-year residents—don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

Exception If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 51.

Step 1 Fill in the number of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see federal Schedule EIC for definition of a "qualifying child").

CAUTION For federal purposes only your first two qualifying children are counted. For Wisconsin purposes all of your qualifying children are counted.

Note If your qualifying child is not claimed as a dependent on your return, write the child's name(s) above line 51.

Step 2 Fill in the earned income credit from line 29c of federal Form 1040A or line 54 of Form 1040. (**Exception** If you were required to reduce your federal earned income credit because you owed alternative minimum tax, fill in the amount of your earned income credit before the reduction for alternative minimum tax.)

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	14%
3 or more	43%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 51. This is your Wisconsin earned income credit.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 51. Write EIC in the space to the right of line 51. Complete your return through line 55 of Form 1NPR. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1NPR.

■ Line 52 Farmland preservation credit

Nonresidents and part-year residents—don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

Exception If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 16 of your Schedule FC on line 52. If you are claiming farmland preservation credit, attach your completed Schedule FC to your Form 1NPR.

■ Line 53 Net income tax paid to other states on income earned while a Wisconsin resident

Nonresidents—don't fill in any amount (except amounts paid by a tax-option (S) corporation on income earned while you were a Wisconsin resident). *Part-year and full-year residents*—read the instructions below if you paid income taxes to another state.

Did you pay income tax to another state or the District of Columbia on income earned while you were a Wisconsin resident? If so, you may be entitled to claim a credit for such income tax on your Wisconsin return. To qualify for a credit, the income that was taxed by the other state must also be taxed by Wisconsin. You can't claim credit for other taxes paid such as city tax, severance tax, county tax, or foreign tax. If you paid "minimum tax" to another state, you may be able to claim a credit for this tax. Contact any Department of Revenue office for more information.

Note You can't claim credit for taxes paid to Illinois, Indiana, Kentucky, Michigan, or Minnesota on wages earned in those states. Generally, under agreements with these 5 states, they don't tax the wages of Wisconsin residents. If income taxes were withheld from your wages for any of these states, you must file a return with that state to obtain a refund. On that state's return, be sure to explain that you were a Wisconsin resident when earning the wages in that state.

How do I figure my credit for tax paid to other states? Fill in an income tax return from the other state to figure the net tax due. Fill in that amount on line 53 of Form 1NPR. The amount on line 53 can't be more than the amount shown on line 43 of Form 1NPR. **Don't fill in on line 53 either the amount of tax withheld as shown on the withholding statement (W-2 or other withholding form) from the other state or the amount of estimated tax you paid to the other state.**

Note If only part of the income taxed by the other state is taxed by Wisconsin (for example, capital gain on assets held more than one year is taxed 100% for Illinois but only 40% for Wisconsin), you must limit the credit claimed on line 53. Use the following formula to figure the amount of credit you may claim.

Income taxable to both Wisconsin and other state	x	Total net income tax paid to other state	=	Amount of credit allowable against Wisconsin tax
Total income taxable to other state				

Fill in the amount of your credit on line 53. If only part of the income taxed by the other state is taxed by Wisconsin, attach an explanation of how you figured your credit.

What do I have to attach to claim the credit? To claim the credit, attach to your Form 1NPR a complete copy of your income tax return from the other state and your withholding statement (W-2 or other withholding form) from the other state. If you are claiming the credit for tax paid to other states as a member of a limited liability company (LLC) treated as a partnership or as a shareholder in a tax-option (S) corporation, attach a copy of the Wisconsin Schedule 3K-1 or 5K-1 you received from the LLC or tax-option (S) corporation. If the LLC or corporation did not file a Wisconsin return, submit federal Schedule K-1 plus a statement from the LLC or (S) corporation listing the states where tax was paid and the amount of each state's tax allocable to you. Copies of any combined or composite individual income tax returns filed by the LLC or corporation on your behalf should be attached to your Wisconsin return.

Credit for repayment of income previously taxed If you repaid during 1996, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Line 53 instructions - continued

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 1996.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 53 of Form 1NPR, and write "Repayment Credit" in the area to the right of line 53.

■ Line 54 Homestead credit

Nonresidents and part-year residents—don't fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

Exception If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 54. Attach your completed Schedule H to Form 1NPR.

■ Line 55 Farmland tax relief credit

Nonresidents and part-year residents—don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland tax relief credit.

Exception If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the farmland tax relief credit.

Full-year residents—read the instructions which follow.

You may qualify for the farmland tax relief credit if you meet the following conditions:

1. You are a full-year resident of Wisconsin.
2. You or a member of your household must have been the owner of at least 35 acres of Wisconsin farmland during the 1996 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
3. Your 1995 property taxes for the farmland on which the credit is based must have been paid.
4. The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 1996 or at least a total of \$18,000 in gross farm profits for 1994, 1995, and 1996 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 1996, you do not have to meet this gross farm profits requirement.

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the taxable year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If you rent out your farmland, the renter's gross profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refund, or a previous year's farmland preservation or farmland tax relief credit.

Only one member of a household may claim the credit. If two or more members of a household each qualify (for example, where a husband and wife have entered into a farm partnership agreement), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.

A claimant may be (1) an individual, (2) each member of a partnership (except publicly traded partnerships) having a joint or common interest in land, (3) a shareholder in a tax-option (S) corporation, (4)

Line 55 instructions - continued

the vendee under a land contract, or (5) a guardian on behalf of a ward. When farmland is subject to a life estate, the person who has an ownership interest and is operating the farm and paying the property taxes is the owner who may claim the credit.

Fill in the property taxes on your Wisconsin farmland (exclusive of improvements) in the space provided on line 55, but do not fill in more than \$10,000. The credit is based on property taxes levied on your farmland during the 1996 calendar year. This is your 1996 property tax bill (payable in 1997). You can use up to \$10,000 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (for example, farm buildings or a residence), special assessments, special charges, or interest.

Note Your property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land. If you have more than one property tax bill, apply the formula to each bill separately.

$$\frac{\text{Assessed value of land}}{\text{Total assessed value of land and improvements}} \times \text{Property taxes levied in 1996 before lottery credit} = \text{Portion of property taxes to be used for the credit}$$

If the farmland is co-owned with someone other than a member of your household, use only those taxes on the farmland which reflect your ownership percentage.

If you sold the farmland on which this claim is based during the taxable year, fill in only that portion of the property taxes on the farmland which is allocated to you in the closing agreement pertaining to the sale of the property (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, you may not use any of these taxes in your computation.

If you purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, fill in the total taxes on the farmland.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the amount of property taxes on the farmland (but not more than \$10,000) as reflects the ownership percentage of you and your household. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 1996.

Fill in the amount of your credit on line 55 of Form 1NPR. The credit is equal to 10% of the property taxes on your farmland up to a maximum credit of \$1,000. (**Caution** If you are claiming farmland preservation credit on line 52, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.)

Attach a copy of your 1996 property tax bill(s) to Form 1NPR. (**Note** If you are also claiming farmland preservation credit or homestead credit on Form 1NPR and have attached a copy of your 1996 property tax bill(s) to your Schedule FC or Schedule H, you do not have to attach an additional copy.) If the farmland on which the credit is based was purchased or sold during the year, only the buyer must attach a copy of the 1996 property tax bill(s); however, both the buyer and seller must attach a copy of the closing agreement relating to the sale. If any of the 1996 property tax bills show unpaid prior year

Line 55 instructions - continued

taxes, enclose a statement signed by your county treasurer indicating the date the 1995 property taxes were paid in full.

Line 57 Amount of your refund

Is line 56 more than line 48? If so, subtract line 48 from line 56 and fill in the difference on line 57. This is your refund. Amounts less than \$1 cannot be refunded.

Line 58 Amount you owe

Is line 48 more than line 56? If so, subtract line 56 from line 48 and fill in the difference on line 58. This is the amount you owe with your return. If you owe less than \$1, send in your return but do not pay the tax. If you owe \$1 or more with your return, you can pay by check or money order made payable to the Wisconsin Department of Revenue. Write your social security number on your check or money order. Paper clip it to the front of your Form 1NPR.

Line 59 Amount of line 57 to be applied to your 1997 estimated tax

Fill in on line 59 the portion of your refund from line 57 that you want to apply to your 1997 estimated income tax. The difference between line 59 and line 57 will be refunded to you. (**Note** The amount applied to your 1997 estimated tax will reduce your refund.)

If you are married filing a joint return, we will apply the amount on line 59 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 59 to your separate estimated tax.

Sign and date your return Sign and date your return at the bottom of the page. Form 1NPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

Attachments Attach the following to Form 1NPR:

- The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1042S, 1099-R, and 1099-MISC).
- If you owe \$1 or more with your return, paper clip your payment to the front of Form 1NPR.
- Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit) or Schedule FC (farmland preservation credit).
- A complete copy of your federal return (or your TeleFile Worksheet) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to attach federal Schedule A.
- A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
- *Persons divorced after June 20, 1996, who compute a refund*—If your judgment of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgment to your Form 1NPR and write "Divorce decree" in the space below line 48. This will prevent your refund from being applied against such tax liability.
- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Wisconsin return and write "Form 8379" in the space below line 48 of Form 1NPR.

Where to file Mail your return to the Wisconsin Department of Revenue:

(if tax is due)	(if refund or no tax due)	(if Schedule H attached)	(if Schedule FC attached)
P.O. Box 268	P.O. Box 59	P.O. Box 34	P.O. Box 8927
Madison, WI	Madison, WI	Madison, WI	Madison, WI
53790-0001	53785-0001	53786-0001	53708-8927

Penalties for not filing returns or filing incorrect returns

If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

Were you audited by the Internal Revenue Service?

If any of your federal income tax returns were adjusted by the Internal Revenue Service and the adjustments affect your Wisconsin income, a Wisconsin credit, or tax payable, you must notify the department of such adjustments within 90 days after they become final. You must submit a copy of the final federal audit report to the Department of Revenue. Mail the federal audit report to the Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708-8906.

Are you amending your federal return or other state return?

If you filed an amended return with the Internal Revenue Service or another state and the changes on such return affect your Wisconsin income, a Wisconsin credit, or tax payable, you must file an amended Wisconsin return with the Department of Revenue within 90 days.

How is an amended return filed?

If you filed your original return on Form 1NPR and then find that you made an error, fill in another Form 1NPR. Write "amended return" at the top of your corrected Form 1NPR. Fill in lines 1 through 56 using the corrected amounts of your income, deductions, and credits.

Figure the amount to fill in on line 57 or line 58 of your amended Form 1NPR using the worksheet below.

Worksheet to Figure Additional Refund or Additional Amount Owed on Amended Form 1NPR

1. Fill in amount from line 48, amended Form 1NPR 1. _____
2. Fill in refund from line 57 less amount on line 59, original Form 1NPR (or as adjusted by the department). ... 2. _____
3. Add lines 1 and 2 3. _____
4. Fill in amount from line 56, amended Form 1NPR 4. _____
5. Fill in amount paid with your original Form 1NPR plus additional amounts paid (not including interest or penalties) after it was filed 5. _____
6. Add lines 4 and 5 6. _____
7. If line 6 is more than line 3, subtract line 3 from line 6. Fill in here and on line 57. This is the amount of your additional refund 7. _____
8. If line 6 is less than line 3, subtract line 6 from line 3. Fill in here and on line 58. This is the additional amount you owe 8. _____

On line 59, fill in the amount of your refund that you want to apply to your 1997 estimated tax. If you file your amended return during 1997, you may increase or reduce this amount. For more information, call the Estimated Tax Unit at (608) 266-9941.

Interest is charged on additional amounts owed at the rate of 1% per month from the due date of your return (April 15, 1997). Figure the interest charge on the amount you owe on line 58. In the area below line 58, write in the amount of interest. Label it "interest charge."

Sign and date your amended return at the bottom of the page. Your spouse must also sign if it is a joint return.

Attach to your amended Form 1NPR an explanation of the changes you made and the reasons for those changes. Also attach a copy of your worksheet showing how you figured your additional refund or additional amount owed. If you owe an additional amount, attach your check or money order, made payable to the Wisconsin Department of Revenue.

Mail your amended return to the Wisconsin Department of Revenue:

(if tax is due)

P.O. Box 268

Madison, WI 53790-0001

(if refund or no tax due)

P.O. Box 8991

Madison, WI 53708-8991

Who must pay estimated tax?

If your 1997 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must prepay your 1997 tax in installments beginning April 15, 1997, using Form 1-ES. For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you don't make required estimated tax payments, you may be charged interest. For more information, contact our Estimated Tax Unit at (608) 266-9940 or any Department of Revenue office.

If you filed Form 1-ES for 1996, you will automatically receive Form 1-ES at the end of January 1997. If you must file Form 1-ES for 1997 and don't receive the form in the mail, contact any Department of Revenue office.

Do you qualify for historic rehabilitation credits?

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Add the total amount of your historic rehabilitation credits from Schedule HR to the amount which would otherwise be reported on line 38c of Form 1NPR. In the space above line 38c, write "HR." Attach Schedule HR and the required certification to Form 1NPR.

Exception If you are only claiming historic rehabilitation credits which are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Add the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 to the amount which would otherwise be reported on line 38c of Form 1NPR. In the space above line 38c, write "HR/K-1." Attach a copy of your Schedule 2K-1, 3K-1, or 5K-1 to your Form 1NPR.

Note If you are required to repay all or a portion of a historic rehabilitation credit claimed in a previous year, add the amount you must repay to the amount which would otherwise be reported on line 47 of Form 1NPR. Write the amount of the repayment and the words "Repayment - HRC" on the dotted line next to line 47.

Do you qualify for development or enterprise zone credits?

Special tax credits may be available for persons doing business in Wisconsin development or enterprise zones.

The Wisconsin Department of Commerce administers the development zone and enterprise zone programs. Any individual conducting business in a development or enterprise zone who has been certified by the Department of Development may be eligible for the credits. Credits attributable to the business operations of a partnership or tax-option (S) corporation pass through to the partners or shareholders

(see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim any of the development or enterprise zone credits, complete Wisconsin Schedule DC (Schedule EC for enterprise zones).

To claim enterprise zone credits or the development zone investment, location, day care, and environmental remediation credits: Add the amount of your enterprise zone credits and your development zone investment, location, day care, and environmental remediation credits from Schedule DC (Schedule EC for enterprise zones) to the amount of your married couple credit which would otherwise be reported on line 42 of Form 1NPR. Fill in the total on line 42 of Form 1NPR. In the space to the left of line 42, write "Schedule DC" or "Schedule EC."

To claim the development zone sales tax and jobs credits: Add the amount of your development zone sales tax and jobs credits from Part I and Part II of

Schedule DC to the amount of your farmland tax relief credit which would otherwise be reported on line 55 of Form 1NPR. Fill in the total on line 55 of Form 1NPR. In the space to the right of line 55, write "Schedule DC."

Note If you are required to recapture development zone investment credit (see Schedule DC), add the increase in tax due to the recapture of the investment credit to the amount which would otherwise be reported on line 47 of Form 1NPR. Write the amount of the recapture and "DC" on the dotted line next to line 47.

Do you need a copy of your Wisconsin return from a prior year?
The Department of Revenue will provide copies of your returns for prior years for a fee of \$5.00 per return. Requests must be made in person or in writing. Please call (608) 267-1266 for further information.

1996 Standard Deduction Table For Form 1NPR Filers

Caution Aliens are generally not permitted to claim the standard deduction. See instructions for line 31a.

If your federal income (line 30, of Form 1NPR) is--		And you are--				If your federal income (line 30, of Form 1NPR) is--		And you are--				If your federal income (line 30, of Form 1NPR) is--		And you are--			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is--						Your standard deduction is--						Your standard deduction is--			
0	4,750	5,200	8,900	4,230	7,040	22,000	22,500	3,430	6,477	769	3,719	40,000	40,500	1,270	2,917	0	1,270
4,750	5,000	5,200	8,900	4,205	7,040	22,500	23,000	3,370	6,378	670	3,606	40,500	41,000	1,210	2,818	0	1,210
5,000	5,500	5,200	8,900	4,131	7,040	23,000	23,500	3,310	6,279	571	3,494	41,000	41,500	1,150	2,719	0	1,150
5,500	6,000	5,200	8,900	4,032	7,040	23,500	24,000	3,250	6,181	472	3,381	41,500	42,000	1,090	2,620	0	1,090
6,000	6,500	5,200	8,900	3,933	7,040	24,000	24,500	3,190	6,082	373	3,269	42,000	42,500	1,030	2,522	0	1,030
6,500	7,000	5,200	8,900	3,834	7,040	24,500	25,000	3,130	5,983	274	3,156	42,500	43,000	970	2,423	0	970
7,000	7,500	5,200	8,900	3,736	7,040	25,000	25,500	3,070	5,884	176	3,070	43,000	43,500	910	2,324	0	910
7,500	8,000	5,170	8,900	3,637	6,984	25,500	26,000	3,010	5,785	77	3,010	43,500	44,000	850	2,225	0	850
8,000	8,500	5,110	8,900	3,538	6,871	26,000	26,500	2,950	5,686	0	2,950	44,000	44,500	790	2,126	0	790
8,500	9,000	5,050	8,900	3,439	6,759	26,500	27,000	2,890	5,587	0	2,890	44,500	45,000	730	2,027	0	730
9,000	9,500	4,990	8,900	3,340	6,646	27,000	27,500	2,830	5,488	0	2,830	45,000	45,500	670	1,928	0	670
9,500	10,000	4,930	8,900	3,241	6,533	27,500	28,000	2,770	5,389	0	2,770	45,500	46,000	610	1,829	0	610
10,000	10,500	4,870	8,851	3,142	6,421	28,000	28,500	2,710	5,291	0	2,710	46,000	46,500	550	1,730	0	550
10,500	11,000	4,810	8,752	3,043	6,308	28,500	29,000	2,650	5,192	0	2,650	46,500	47,000	490	1,632	0	490
11,000	11,500	4,750	8,653	2,944	6,196	29,000	29,500	2,590	5,093	0	2,590	47,000	47,500	430	1,533	0	430
11,500	12,000	4,690	8,554	2,846	6,083	29,500	30,000	2,530	4,994	0	2,530	47,500	48,000	370	1,434	0	370
12,000	12,500	4,630	8,455	2,747	5,971	30,000	30,500	2,470	4,895	0	2,470	48,000	48,500	310	1,335	0	310
12,500	13,000	4,570	8,356	2,648	5,858	30,500	31,000	2,410	4,796	0	2,410	48,500	49,000	250	1,236	0	250
13,000	13,500	4,510	8,257	2,549	5,745	31,000	31,500	2,350	4,697	0	2,350	49,000	49,500	190	1,137	0	190
13,500	14,000	4,450	8,158	2,450	5,633	31,500	32,000	2,290	4,598	0	2,290	49,500	50,000	130	1,038	0	130
14,000	14,500	4,390	8,059	2,351	5,520	32,000	32,500	2,230	4,499	0	2,230	50,000	50,500	70	939	0	70
14,500	15,000	4,330	7,961	2,252	5,408	32,500	33,000	2,170	4,401	0	2,170	50,500	51,000	10	840	0	10
15,000	15,500	4,270	7,862	2,153	5,295	33,000	33,500	2,110	4,302	0	2,110	51,000	51,500	0	742	0	0
15,500	16,000	4,210	7,763	2,054	5,183	33,500	34,000	2,050	4,203	0	2,050	51,500	52,000	0	643	0	0
16,000	16,500	4,150	7,664	1,956	5,070	34,000	34,500	1,990	4,104	0	1,990	52,000	52,500	0	544	0	0
16,500	17,000	4,090	7,565	1,857	4,957	34,500	35,000	1,930	4,005	0	1,930	52,500	53,000	0	445	0	0
17,000	17,500	4,030	7,466	1,758	4,845	35,000	35,500	1,870	3,906	0	1,870	53,000	53,500	0	346	0	0
17,500	18,000	3,970	7,367	1,659	4,732	35,500	36,000	1,810	3,807	0	1,810	53,500	54,000	0	247	0	0
18,000	18,500	3,910	7,268	1,560	4,620	36,000	36,500	1,750	3,708	0	1,750	54,000	54,500	0	148	0	0
18,500	19,000	3,850	7,169	1,461	4,507	36,500	37,000	1,690	3,609	0	1,690	54,500	55,000	0	49	0	0
19,000	19,500	3,790	7,071	1,362	4,394	37,000	37,500	1,630	3,510	0	1,630	55,000	or more	0	0	0	0
19,500	20,000	3,730	6,972	1,263	4,282	37,500	38,000	1,570	3,412	0	1,570						
20,000	20,500	3,670	6,873	1,164	4,169	38,000	38,500	1,510	3,313	0	1,510						
20,500	21,000	3,610	6,774	1,066	4,057	38,500	39,000	1,450	3,214	0	1,450						
21,000	21,500	3,550	6,675	967	3,944	39,000	39,500	1,390	3,115	0	1,390						
21,500	22,000	3,490	6,576	868	3,832	39,500	40,000	1,330	3,016	0	1,330						

1996 Tax Table For Form 1NPR Filers

Example Mr. and Mrs. Smith are filing a joint return. Their Wisconsin net income on line 32 of Form 1NPR is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status line meet is \$1,744. This is the tax amount they must write on line 33 of their return.

At least	But less than	Single or head of a household	Married filing jointly	Married filing separately
Your tax is—				
28,500	28,600	1,798	1,738	1,858
28,600	28,700	1,805	1,744	1,865
28,700	28,800	1,812	1,751	1,872
28,800	28,900	1,819	1,758	1,879
28,900	29,000	1,825	1,765	1,886

If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—		
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
					2,000					4,000				
\$0	\$10	\$0	\$0	\$0	2,000	2,050	99	99	99	4,000	4,050	197	197	197
10	50	1	1	1	2,050	2,100	102	102	102	4,050	4,100	200	200	200
50	100	4	4	4	2,100	2,150	104	104	104	4,100	4,150	202	202	202
100	150	6	6	6	2,150	2,200	107	107	107	4,150	4,200	205	205	205
150	200	9	9	9	2,200	2,250	109	109	109	4,200	4,250	207	207	207
200	250	11	11	11	2,250	2,300	111	111	111	4,250	4,300	209	209	209
250	300	13	13	13	2,300	2,350	114	114	114	4,300	4,350	212	212	212
300	350	16	16	16	2,350	2,400	116	116	116	4,350	4,400	214	214	214
350	400	18	18	18	2,400	2,450	119	119	119	4,400	4,450	217	217	217
400	450	21	21	21	2,450	2,500	121	121	121	4,450	4,500	219	219	219
450	500	23	23	23	2,500	2,550	124	124	124	4,500	4,550	222	222	222
500	550	26	26	26	2,550	2,600	126	126	126	4,550	4,600	224	224	224
550	600	28	28	28	2,600	2,650	129	129	129	4,600	4,650	227	227	227
600	650	31	31	31	2,650	2,700	131	131	131	4,650	4,700	229	229	229
650	700	33	33	33	2,700	2,750	134	134	134	4,700	4,750	232	232	232
700	750	36	36	36	2,750	2,800	136	136	136	4,750	4,800	234	234	234
750	800	38	38	38	2,800	2,850	138	138	138	4,800	4,850	236	236	236
800	850	40	40	40	2,850	2,900	141	141	141	4,850	4,900	239	239	239
850	900	43	43	43	2,900	2,950	143	143	143	4,900	4,950	241	241	241
900	950	45	45	45	2,950	3,000	146	146	146	4,950	5,000	244	244	244
950	1,000	48	48	48										
1,000					3,000					5,000				
1,000	1,050	50	50	50	3,000	3,050	148	148	148	5,000	5,100	247	247	248
1,050	1,100	53	53	53	3,050	3,100	151	151	151	5,100	5,200	252	252	255
1,100	1,150	55	55	55	3,100	3,150	153	153	153	5,200	5,300	257	257	261
1,150	1,200	58	58	58	3,150	3,200	156	156	156	5,300	5,400	262	262	268
1,200	1,250	60	60	60	3,200	3,250	158	158	158	5,400	5,500	267	267	274
1,250	1,300	62	62	62	3,250	3,300	160	160	160	5,500	5,600	272	272	281
1,300	1,350	65	65	65	3,300	3,350	163	163	163	5,600	5,700	277	277	288
1,350	1,400	67	67	67	3,350	3,400	165	165	165	5,700	5,800	282	282	294
1,400	1,450	70	70	70	3,400	3,450	168	168	168	5,800	5,900	287	287	301
1,450	1,500	72	72	72	3,450	3,500	170	170	170	5,900	6,000	292	292	307
1,500	1,550	75	75	75	3,500	3,550	173	173	173	6,000				
1,550	1,600	77	77	77	3,550	3,600	175	175	175	6,000	6,100	296	296	314
1,600	1,650	80	80	80	3,600	3,650	178	178	178	6,100	6,200	301	301	320
1,650	1,700	82	82	82	3,650	3,700	180	180	180	6,200	6,300	306	306	327
1,700	1,750	85	85	85	3,700	3,750	183	183	183	6,300	6,400	311	311	333
1,750	1,800	87	87	87	3,750	3,800	185	185	185	6,400	6,500	316	316	340
1,800	1,850	89	89	89	3,800	3,850	187	187	187	6,500	6,600	321	321	347
1,850	1,900	92	92	92	3,850	3,900	190	190	190	6,600	6,700	326	326	353
1,900	1,950	94	94	94	3,900	3,950	192	192	192	6,700	6,800	331	331	360
1,950	2,000	97	97	97	3,950	4,000	195	195	195	6,800	6,900	336	336	366
										6,900	7,000	341	341	373

If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—		
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
7,000					13,000					19,000				
7,000	7,100	345	345	379	13,000	13,100	731	690	784	19,000	19,100	1,139	1,083	1,200
7,100	7,200	350	350	386	13,100	13,200	738	696	791	19,100	19,200	1,146	1,089	1,207
7,200	7,300	355	355	392	13,200	13,300	744	703	798	19,200	19,300	1,153	1,096	1,214
7,300	7,400	360	360	399	13,300	13,400	751	709	805	19,300	19,400	1,160	1,102	1,220
7,400	7,500	365	365	405	13,400	13,500	757	716	812	19,400	19,500	1,167	1,109	1,227
7,500	7,600	371	370	412	13,500	13,600	764	723	819	19,500	19,600	1,174	1,116	1,234
7,600	7,700	377	375	419	13,600	13,700	770	729	825	19,600	19,700	1,181	1,122	1,241
7,700	7,800	384	380	425	13,700	13,800	777	736	832	19,700	19,800	1,188	1,129	1,248
7,800	7,900	390	385	432	13,800	13,900	783	742	839	19,800	19,900	1,195	1,135	1,255
7,900	8,000	397	390	438	13,900	14,000	790	749	846	19,900	20,000	1,202	1,142	1,262
8,000					14,000					20,000				
8,000	8,100	404	394	445	14,000	14,100	797	755	853	20,000	20,100	1,209	1,148	1,269
8,100	8,200	410	399	451	14,100	14,200	803	762	860	20,100	20,200	1,216	1,155	1,276
8,200	8,300	417	404	458	14,200	14,300	810	768	867	20,200	20,300	1,223	1,162	1,283
8,300	8,400	423	409	464	14,300	14,400	816	775	874	20,300	20,400	1,230	1,169	1,290
8,400	8,500	430	414	471	14,400	14,500	823	781	881	20,400	20,500	1,236	1,176	1,297
8,500	8,600	436	419	478	14,500	14,600	829	788	888	20,500	20,600	1,243	1,183	1,304
8,600	8,700	443	424	484	14,600	14,700	836	795	895	20,600	20,700	1,250	1,190	1,311
8,700	8,800	449	429	491	14,700	14,800	842	801	902	20,700	20,800	1,257	1,197	1,317
8,800	8,900	456	434	497	14,800	14,900	849	808	909	20,800	20,900	1,264	1,204	1,324
8,900	9,000	462	439	504	14,900	15,000	855	814	916	20,900	21,000	1,271	1,211	1,331
9,000					15,000					21,000				
9,000	9,100	469	443	510	15,000	15,100	862	821	922	21,000	21,100	1,278	1,218	1,338
9,100	9,200	476	448	517	15,100	15,200	869	827	929	21,100	21,200	1,285	1,225	1,345
9,200	9,300	482	453	523	15,200	15,300	876	834	936	21,200	21,300	1,292	1,232	1,352
9,300	9,400	489	458	530	15,300	15,400	883	840	943	21,300	21,400	1,299	1,239	1,359
9,400	9,500	495	463	536	15,400	15,500	890	847	950	21,400	21,500	1,306	1,245	1,366
9,500	9,600	502	468	543	15,500	15,600	897	854	957	21,500	21,600	1,313	1,252	1,373
9,600	9,700	508	473	550	15,600	15,700	904	860	964	21,600	21,700	1,320	1,259	1,380
9,700	9,800	515	478	556	15,700	15,800	911	867	971	21,700	21,800	1,327	1,266	1,387
9,800	9,900	521	483	563	15,800	15,900	918	873	978	21,800	21,900	1,333	1,273	1,394
9,900	10,000	528	488	569	15,900	16,000	925	880	985	21,900	22,000	1,340	1,280	1,401
10,000					16,000					22,000				
10,000	10,100	535	493	576	16,000	16,100	932	886	992	22,000	22,100	1,347	1,287	1,408
10,100	10,200	541	500	583	16,100	16,200	938	893	999	22,100	22,200	1,354	1,294	1,414
10,200	10,300	548	506	590	16,200	16,300	945	899	1,006	22,200	22,300	1,361	1,301	1,421
10,300	10,400	554	513	597	16,300	16,400	952	906	1,013	22,300	22,400	1,368	1,308	1,428
10,400	10,500	561	519	604	16,400	16,500	959	912	1,019	22,400	22,500	1,375	1,315	1,435
10,500	10,600	567	526	611	16,500	16,600	966	919	1,026	22,500	22,600	1,382	1,322	1,442
10,600	10,700	574	533	618	16,600	16,700	973	926	1,033	22,600	22,700	1,389	1,329	1,449
10,700	10,800	580	539	624	16,700	16,800	980	932	1,040	22,700	22,800	1,396	1,336	1,456
10,800	10,900	587	546	631	16,800	16,900	987	939	1,047	22,800	22,900	1,403	1,343	1,463
10,900	11,000	593	552	638	16,900	17,000	994	945	1,054	22,900	23,000	1,410	1,349	1,470
11,000					17,000					23,000				
11,000	11,100	600	559	645	17,000	17,100	1,001	952	1,061	23,000	23,100	1,417	1,356	1,477
11,100	11,200	607	565	652	17,100	17,200	1,008	958	1,068	23,100	23,200	1,424	1,363	1,484
11,200	11,300	613	572	659	17,200	17,300	1,015	965	1,075	23,200	23,300	1,430	1,370	1,491
11,300	11,400	620	578	666	17,300	17,400	1,022	971	1,082	23,300	23,400	1,437	1,377	1,498
11,400	11,500	626	585	673	17,400	17,500	1,029	978	1,089	23,400	23,500	1,444	1,384	1,505
11,500	11,600	633	592	680	17,500	17,600	1,035	985	1,096	23,500	23,600	1,451	1,391	1,512
11,600	11,700	639	598	687	17,600	17,700	1,042	991	1,103	23,600	23,700	1,458	1,398	1,518
11,700	11,800	646	605	694	17,700	17,800	1,049	998	1,110	23,700	23,800	1,465	1,405	1,525
11,800	11,900	652	611	701	17,800	17,900	1,056	1,004	1,117	23,800	23,900	1,472	1,412	1,532
11,900	12,000	659	618	708	17,900	18,000	1,063	1,011	1,123	23,900	24,000	1,479	1,419	1,539
12,000					18,000					24,000				
12,000	12,100	666	624	715	18,000	18,100	1,070	1,017	1,130	24,000	24,100	1,486	1,426	1,546
12,100	12,200	672	631	721	18,100	18,200	1,077	1,024	1,137	24,100	24,200	1,493	1,433	1,553
12,200	12,300	679	637	728	18,200	18,300	1,084	1,030	1,144	24,200	24,300	1,500	1,440	1,560
12,300	12,400	685	644	735	18,300	18,400	1,091	1,037	1,151	24,300	24,400	1,507	1,446	1,567
12,400	12,500	692	650	742	18,400	18,500	1,098	1,043	1,158	24,400	24,500	1,514	1,453	1,574
12,500	12,600	698	657	749	18,500	18,600	1,105	1,050	1,165	24,500	24,600	1,521	1,460	1,581
12,600	12,700	705	664	756	18,600	18,700	1,112	1,057	1,172	24,600	24,700	1,527	1,467	1,588
12,700	12,800	711	670	763	18,700	18,800	1,119	1,063	1,179	24,700	24,800	1,534	1,474	1,595
12,800	12,900	718	677	770	18,800	18,900	1,126	1,070	1,186	24,800	24,900	1,541	1,481	1,602
12,900	13,000	724	683	777	18,900	19,000	1,132	1,076	1,193	24,900	25,000	1,548	1,488	1,609

If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—		
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
25,000					31,000					37,000				
25,000	25,100	1,555	1,495	1,615	31,000	31,100	1,971	1,911	2,031	37,000	37,100	2,387	2,327	2,447
25,100	25,200	1,562	1,502	1,622	31,100	31,200	1,978	1,918	2,038	37,100	37,200	2,394	2,333	2,454
25,200	25,300	1,569	1,509	1,629	31,200	31,300	1,985	1,925	2,045	37,200	37,300	2,401	2,340	2,461
25,300	25,400	1,576	1,516	1,636	31,300	31,400	1,992	1,932	2,052	37,300	37,400	2,408	2,347	2,468
25,400	25,500	1,583	1,523	1,643	31,400	31,500	1,999	1,938	2,059	37,400	37,500	2,415	2,354	2,475
25,500	25,600	1,590	1,530	1,650	31,500	31,600	2,006	1,945	2,066	37,500	37,600	2,421	2,361	2,482
25,600	25,700	1,597	1,537	1,657	31,600	31,700	2,013	1,952	2,073	37,600	37,700	2,428	2,368	2,489
25,700	25,800	1,604	1,543	1,664	31,700	31,800	2,020	1,959	2,080	37,700	37,800	2,435	2,375	2,496
25,800	25,900	1,611	1,550	1,671	31,800	31,900	2,026	1,966	2,087	37,800	37,900	2,442	2,382	2,503
25,900	26,000	1,618	1,557	1,678	31,900	32,000	2,033	1,973	2,094	37,900	38,000	2,449	2,389	2,509
26,000					32,000					38,000				
26,000	26,100	1,625	1,564	1,685	32,000	32,100	2,040	1,980	2,101	38,000	38,100	2,456	2,396	2,516
26,100	26,200	1,631	1,571	1,692	32,100	32,200	2,047	1,987	2,107	38,100	38,200	2,463	2,403	2,523
26,200	26,300	1,638	1,578	1,699	32,200	32,300	2,054	1,994	2,114	38,200	38,300	2,470	2,410	2,530
26,300	26,400	1,645	1,585	1,706	32,300	32,400	2,061	2,001	2,121	38,300	38,400	2,477	2,417	2,537
26,400	26,500	1,652	1,592	1,712	32,400	32,500	2,068	2,008	2,128	38,400	38,500	2,484	2,424	2,544
26,500	26,600	1,659	1,599	1,719	32,500	32,600	2,075	2,015	2,135	38,500	38,600	2,491	2,431	2,551
26,600	26,700	1,666	1,606	1,726	32,600	32,700	2,082	2,022	2,142	38,600	38,700	2,498	2,437	2,558
26,700	26,800	1,673	1,613	1,733	32,700	32,800	2,089	2,029	2,149	38,700	38,800	2,505	2,444	2,565
26,800	26,900	1,680	1,620	1,740	32,800	32,900	2,096	2,036	2,156	38,800	38,900	2,512	2,451	2,572
26,900	27,000	1,687	1,627	1,747	32,900	33,000	2,103	2,042	2,163	38,900	39,000	2,518	2,458	2,579
27,000					33,000					39,000				
27,000	27,100	1,694	1,634	1,754	33,000	33,100	2,110	2,049	2,170	39,000	39,100	2,525	2,465	2,586
27,100	27,200	1,701	1,640	1,761	33,100	33,200	2,117	2,056	2,177	39,100	39,200	2,532	2,472	2,593
27,200	27,300	1,708	1,647	1,768	33,200	33,300	2,123	2,063	2,184	39,200	39,300	2,539	2,479	2,600
27,300	27,400	1,715	1,654	1,775	33,300	33,400	2,130	2,070	2,191	39,300	39,400	2,546	2,486	2,606
27,400	27,500	1,722	1,661	1,782	33,400	33,500	2,137	2,077	2,198	39,400	39,500	2,553	2,493	2,613
27,500	27,600	1,728	1,668	1,789	33,500	33,600	2,144	2,084	2,205	39,500	39,600	2,560	2,500	2,620
27,600	27,700	1,735	1,675	1,796	33,600	33,700	2,151	2,091	2,211	39,600	39,700	2,567	2,507	2,627
27,700	27,800	1,742	1,682	1,803	33,700	33,800	2,158	2,098	2,218	39,700	39,800	2,574	2,514	2,634
27,800	27,900	1,749	1,689	1,810	33,800	33,900	2,165	2,105	2,225	39,800	39,900	2,581	2,521	2,641
27,900	28,000	1,756	1,696	1,816	33,900	34,000	2,172	2,112	2,232	39,900	40,000	2,588	2,528	2,648
28,000					34,000					40,000				
28,000	28,100	1,763	1,703	1,823	34,000	34,100	2,179	2,119	2,239	40,000	40,100	2,595	2,534	2,655
28,100	28,200	1,770	1,710	1,830	34,100	34,200	2,186	2,126	2,246	40,100	40,200	2,602	2,541	2,662
28,200	28,300	1,777	1,717	1,837	34,200	34,300	2,193	2,133	2,253	40,200	40,300	2,609	2,548	2,669
28,300	28,400	1,784	1,724	1,844	34,300	34,400	2,200	2,139	2,260	40,300	40,400	2,616	2,555	2,676
28,400	28,500	1,791	1,731	1,851	34,400	34,500	2,207	2,146	2,267	40,400	40,500	2,622	2,562	2,683
28,500	28,600	1,798	1,738	1,858	34,500	34,600	2,214	2,153	2,274	40,500	40,600	2,629	2,569	2,690
28,600	28,700	1,805	1,744	1,865	34,600	34,700	2,220	2,160	2,281	40,600	40,700	2,636	2,576	2,697
28,700	28,800	1,812	1,751	1,872	34,700	34,800	2,227	2,167	2,288	40,700	40,800	2,643	2,583	2,703
28,800	28,900	1,819	1,758	1,879	34,800	34,900	2,234	2,174	2,295	40,800	40,900	2,650	2,590	2,710
28,900	29,000	1,825	1,765	1,886	34,900	35,000	2,241	2,181	2,302	40,900	41,000	2,657	2,597	2,717
29,000					35,000					41,000				
29,000	29,100	1,832	1,772	1,893	35,000	35,100	2,248	2,188	2,308	41,000	41,100	2,664	2,604	2,724
29,100	29,200	1,839	1,779	1,900	35,100	35,200	2,255	2,195	2,315	41,100	41,200	2,671	2,611	2,731
29,200	29,300	1,846	1,786	1,907	35,200	35,300	2,262	2,202	2,322	41,200	41,300	2,678	2,618	2,738
29,300	29,400	1,853	1,793	1,913	35,300	35,400	2,269	2,209	2,329	41,300	41,400	2,685	2,625	2,745
29,400	29,500	1,860	1,800	1,920	35,400	35,500	2,276	2,216	2,336	41,400	41,500	2,692	2,631	2,752
29,500	29,600	1,867	1,807	1,927	35,500	35,600	2,283	2,223	2,343	41,500	41,600	2,699	2,638	2,759
29,600	29,700	1,874	1,814	1,934	35,600	35,700	2,290	2,230	2,350	41,600	41,700	2,706	2,645	2,766
29,700	29,800	1,881	1,821	1,941	35,700	35,800	2,297	2,236	2,357	41,700	41,800	2,713	2,652	2,773
29,800	29,900	1,888	1,828	1,948	35,800	35,900	2,304	2,243	2,364	41,800	41,900	2,719	2,659	2,780
29,900	30,000	1,895	1,835	1,955	35,900	36,000	2,311	2,250	2,371	41,900	42,000	2,726	2,666	2,787
30,000					36,000					42,000				
30,000	30,100	1,902	1,841	1,962	36,000	36,100	2,318	2,257	2,378	42,000	42,100	2,733	2,673	2,794
30,100	30,200	1,909	1,848	1,969	36,100	36,200	2,324	2,264	2,385	42,100	42,200	2,740	2,680	2,800
30,200	30,300	1,916	1,855	1,976	36,200	36,300	2,331	2,271	2,392	42,200	42,300	2,747	2,687	2,807
30,300	30,400	1,923	1,862	1,983	36,300	36,400	2,338	2,278	2,399	42,300	42,400	2,754	2,694	2,814
30,400	30,500	1,929	1,869	1,990	36,400	36,500	2,345	2,285	2,405	42,400	42,500	2,761	2,701	2,821
30,500	30,600	1,936	1,876	1,997	36,500	36,600	2,352	2,292	2,412	42,500	42,600	2,768	2,708	2,828
30,600	30,700	1,943	1,883	2,004	36,600	36,700	2,359	2,299	2,419	42,600	42,700	2,775	2,715	2,835
30,700	30,800	1,950	1,890	2,010	36,700	36,800	2,366	2,306	2,426	42,700	42,800	2,782	2,722	2,842
30,800	30,900	1,957	1,897	2,017	36,800	36,900	2,373	2,313	2,433	42,800	42,900	2,789	2,729	2,849
30,900	31,000	1,964	1,904	2,024	36,900	37,000	2,380	2,320	2,440	42,900	43,000	2,796	2,735	2,856

If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—			If line 32 (Wisconsin net income) is—		And you are—		
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
43,000					49,000					55,000				
43,000	43,100	2,803	2,742	2,863	49,000	49,100	3,218	3,158	3,279	55,000	55,100	3,634	3,574	3,694
43,100	43,200	2,810	2,749	2,870	49,100	49,200	3,225	3,165	3,286	55,100	55,200	3,641	3,581	3,701
43,200	43,300	2,816	2,756	2,877	49,200	49,300	3,232	3,172	3,293	55,200	55,300	3,648	3,588	3,708
43,300	43,400	2,823	2,763	2,884	49,300	49,400	3,239	3,179	3,299	55,300	55,400	3,655	3,595	3,715
43,400	43,500	2,830	2,770	2,891	49,400	49,500	3,246	3,186	3,306	55,400	55,500	3,662	3,602	3,722
43,500	43,600	2,837	2,777	2,898	49,500	49,600	3,253	3,193	3,313	55,500	55,600	3,669	3,609	3,729
43,600	43,700	2,844	2,784	2,904	49,600	49,700	3,260	3,200	3,320	55,600	55,700	3,676	3,616	3,736
43,700	43,800	2,851	2,791	2,911	49,700	49,800	3,267	3,207	3,327	55,700	55,800	3,683	3,622	3,743
43,800	43,900	2,858	2,798	2,918	49,800	49,900	3,274	3,214	3,334	55,800	55,900	3,690	3,629	3,750
43,900	44,000	2,865	2,805	2,925	49,900	50,000	3,281	3,221	3,341	55,900	56,000	3,697	3,636	3,757
44,000					50,000					56,000				
44,000	44,100	2,872	2,812	2,932	50,000	50,100	3,288	3,227	3,348	56,000	56,100	3,704	3,643	3,764
44,100	44,200	2,879	2,819	2,939	50,100	50,200	3,295	3,234	3,355	56,100	56,200	3,710	3,650	3,771
44,200	44,300	2,886	2,826	2,946	50,200	50,300	3,302	3,241	3,362	56,200	56,300	3,717	3,657	3,778
44,300	44,400	2,893	2,832	2,953	50,300	50,400	3,309	3,248	3,369	56,300	56,400	3,724	3,664	3,785
44,400	44,500	2,900	2,839	2,960	50,400	50,500	3,315	3,255	3,376	56,400	56,500	3,731	3,671	3,791
44,500	44,600	2,907	2,846	2,967	50,500	50,600	3,322	3,262	3,383	56,500	56,600	3,738	3,678	3,798
44,600	44,700	2,913	2,853	2,974	50,600	50,700	3,329	3,269	3,390	56,600	56,700	3,745	3,685	3,805
44,700	44,800	2,920	2,860	2,981	50,700	50,800	3,336	3,276	3,396	56,700	56,800	3,752	3,692	3,812
44,800	44,900	2,927	2,867	2,988	50,800	50,900	3,343	3,283	3,403	56,800	56,900	3,759	3,699	3,819
44,900	45,000	2,934	2,874	2,995	50,900	51,000	3,350	3,290	3,410	56,900	57,000	3,766	3,706	3,826
45,000					51,000					57,000				
45,000	45,100	2,941	2,881	3,001	51,000	51,100	3,357	3,297	3,417	57,000	57,100	3,773	3,713	3,833
45,100	45,200	2,948	2,888	3,008	51,100	51,200	3,364	3,304	3,424	57,100	57,200	3,780	3,719	3,840
45,200	45,300	2,955	2,895	3,015	51,200	51,300	3,371	3,311	3,431	57,200	57,300	3,787	3,726	3,847
45,300	45,400	2,962	2,902	3,022	51,300	51,400	3,378	3,318	3,438	57,300	57,400	3,794	3,733	3,854
45,400	45,500	2,969	2,909	3,029	51,400	51,500	3,385	3,324	3,445	57,400	57,500	3,801	3,740	3,861
45,500	45,600	2,976	2,916	3,036	51,500	51,600	3,392	3,331	3,452	57,500	57,600	3,807	3,747	3,868
45,600	45,700	2,983	2,923	3,043	51,600	51,700	3,399	3,338	3,459	57,600	57,700	3,814	3,754	3,875
45,700	45,800	2,990	2,929	3,050	51,700	51,800	3,406	3,345	3,466	57,700	57,800	3,821	3,761	3,882
45,800	45,900	2,997	2,936	3,057	51,800	51,900	3,412	3,352	3,473	57,800	57,900	3,828	3,768	3,889
45,900	46,000	3,004	2,943	3,064	51,900	52,000	3,419	3,359	3,480	57,900	58,000	3,835	3,775	3,895
46,000					52,000					58,000				
46,000	46,100	3,011	2,950	3,071	52,000	52,100	3,426	3,366	3,487	58,000	58,100	3,842	3,782	3,902
46,100	46,200	3,017	2,957	3,078	52,100	52,200	3,433	3,373	3,493	58,100	58,200	3,849	3,789	3,909
46,200	46,300	3,024	2,964	3,085	52,200	52,300	3,440	3,380	3,500	58,200	58,300	3,856	3,796	3,916
46,300	46,400	3,031	2,971	3,092	52,300	52,400	3,447	3,387	3,507	58,300	58,400	3,863	3,803	3,923
46,400	46,500	3,038	2,978	3,098	52,400	52,500	3,454	3,394	3,514	58,400	58,500	3,870	3,810	3,930
46,500	46,600	3,045	2,985	3,105	52,500	52,600	3,461	3,401	3,521	58,500	58,600	3,877	3,817	3,937
46,600	46,700	3,052	2,992	3,112	52,600	52,700	3,468	3,408	3,528	58,600	58,700	3,884	3,823	3,944
46,700	46,800	3,059	2,999	3,119	52,700	52,800	3,475	3,415	3,535	58,700	58,800	3,891	3,830	3,951
46,800	46,900	3,066	3,006	3,126	52,800	52,900	3,482	3,422	3,542	58,800	58,900	3,898	3,837	3,958
46,900	47,000	3,073	3,013	3,133	52,900	53,000	3,489	3,428	3,549	58,900	59,000	3,904	3,844	3,965
47,000					53,000					59,000				
47,000	47,100	3,080	3,020	3,140	53,000	53,100	3,496	3,435	3,556	59,000	59,100	3,911	3,851	3,972
47,100	47,200	3,087	3,026	3,147	53,100	53,200	3,503	3,442	3,563	59,100	59,200	3,918	3,858	3,979
47,200	47,300	3,094	3,033	3,154	53,200	53,300	3,509	3,449	3,570	59,200	59,300	3,925	3,865	3,986
47,300	47,400	3,101	3,040	3,161	53,300	53,400	3,516	3,456	3,577	59,300	59,400	3,932	3,872	3,992
47,400	47,500	3,108	3,047	3,168	53,400	53,500	3,523	3,463	3,584	59,400	59,500	3,939	3,879	3,999
47,500	47,600	3,114	3,054	3,175	53,500	53,600	3,530	3,470	3,591	59,500	59,600	3,946	3,886	4,006
47,600	47,700	3,121	3,061	3,182	53,600	53,700	3,537	3,477	3,597	59,600	59,700	3,953	3,893	4,013
47,700	47,800	3,128	3,068	3,189	53,700	53,800	3,544	3,484	3,604	59,700	59,800	3,960	3,900	4,020
47,800	47,900	3,135	3,075	3,196	53,800	53,900	3,551	3,491	3,611	59,800	59,900	3,967	3,907	4,027
47,900	48,000	3,142	3,082	3,202	53,900	54,000	3,558	3,498	3,618	59,900	60,000	3,974	3,914	4,034
48,000					54,000					60,000				
48,000	48,100	3,149	3,089	3,209	54,000	54,100	3,565	3,505	3,625	60,000	60,100	3,981	3,920	4,041
48,100	48,200	3,156	3,096	3,216	54,100	54,200	3,572	3,512	3,632	60,100	60,200	3,988	3,927	4,048
48,200	48,300	3,163	3,103	3,223	54,200	54,300	3,579	3,519	3,639	60,200	60,300	3,995	3,934	4,055
48,300	48,400	3,170	3,110	3,230	54,300	54,400	3,586	3,525	3,646	60,300	60,400	4,002	3,941	4,062
48,400	48,500	3,177	3,117	3,237	54,400	54,500	3,593	3,532	3,653	60,400	60,500	4,008	3,948	4,069
48,500	48,600	3,184	3,124	3,244	54,500	54,600	3,600	3,539	3,660	60,500 or more		4,012	3,952	4,072
48,600	48,700	3,191	3,130	3,251	54,600	54,700	3,606	3,546	3,667	plus 6.93% of taxable income over \$60,500				
48,700	48,800	3,198	3,137	3,258	54,700	54,800	3,613	3,553	3,674					
48,800	48,900	3,205	3,144	3,265	54,800	54,900	3,620	3,560	3,681					
48,900	49,000	3,211	3,151	3,272	54,900	55,000	3,627	3,567	3,688					

