

# 1996

## Combined Wisconsin Individual and Fiduciary Income Tax Return For Nonresident Partners

### Form 1CNP and Instructions

#### Important . . .

- **Extensions of time to file**  
Any extension of time allowed by the Internal Revenue Service for filing the partnership's federal return automatically extends the time to file Form 1CNP to the same extended due date provided a copy of the federal extension is attached to the Form 1CNP filed. See page 1.
- **Temporary recycling surcharge**  
The temporary recycling surcharge applies to partners who receive at least \$4,000 of guaranteed payments from the partnership. Report on Form 1CNP a nonresident partner's surcharge on guaranteed payments received from the partnership. The remainder of the partnership income is subject to the surcharge at the partnership level.
- **Composite Estimated Tax Vouchers**  
Use the Wisconsin Composite Estimated Tax Vouchers, Forms CN-ES, included in this booklet to make estimated tax and temporary recycling surcharge payments for nonresident partners who will be participating in a combined return, Form 1CNP, for 1997.

#### For More Information . . .

- **Wisconsin Tax Bulletin**  
This quarterly bulletin published by the Department of Revenue provides information about new Wisconsin tax laws, court decisions, interpretations of law, etc. Subscriptions cost \$7 per year.
- **Topical and Court Case Index**  
This index gives references to Wisconsin statutes, administrative rules, *Wisconsin Tax Bulletin* tax releases and private letter rulings, publications, and court decisions. The index is published in December, with an addendum provided in May. The annual cost is \$18, plus sales tax.

To order the bulletin or index, send a check made payable to "Document Sales" to the Wisconsin Department of Administration, P.O. Box 7840, Madison, WI 53707-7840.

# Instructions for Form 1CNP

## General Instructions

### Who May File

A partnership, including a limited liability company (LLC) classified as a partnership for federal income tax purposes, that derives income from business transacted, services performed, or property located in Wisconsin and has two or more nonresident partners who derive no taxable income or deductible loss from Wisconsin other than their distributive shares of the Wisconsin partnership income or loss may file a combined return on behalf of those partners. The partnership files this combined return on Form 1CNP. The partnership and partners must agree to the rules prescribed by the Wisconsin Department of Revenue as set forth below in order to file this combined return.

Nonresident partners with other sources of Wisconsin income or loss and all full-year and part-year resident partners must file Wisconsin income tax returns on their own behalf. Full-year resident individuals file Wisconsin Form 1, part-year resident and nonresident individuals file Wisconsin Form 1NPR, and estates and trusts file Wisconsin Form 2 to report their own income.

Nonresidents of Wisconsin who had Wisconsin gross income (or combined gross income of both spouses) of \$2,000 or more during 1996 must file a Wisconsin income tax return (Form 1NPR or Form 1CNP). Gross income means all income (before deducting expenses) reportable to Wisconsin which is received in the form of money, property, or services. Gross income includes a distributive share of partnership gross income as reported on Wisconsin Schedule 3K-1, line 21, column d. If gross income is less than \$2,000, a Wisconsin income tax return doesn't have to be filed.

### Who May Not Participate in Combined Return

A partner may not participate in this combined return in any of the following cases:

- The partner is an estate or trust that has distributable income in the current year.
- The partner is a partnership or corporation.
- The partner files his or her individual or fiduciary income tax return on a fiscal year basis.
- The partner is a resident of Wisconsin during any part of 1996.
- The partner derives taxable income from Wisconsin in 1996 other than his or her distributive share of partnership income or loss from one partnership.

### What Income Is Reportable on Form 1CNP

Each qualifying and participating partner's distributive share of partnership income for the partnership's taxable years ending between January 31, 1996, and December 31, 1996, is reported on a 1996 Form 1CNP. The combined return

replaces the separate 1996 Wisconsin individual and fiduciary income tax return that otherwise would be filed by each of the qualifying and participating nonresident partners.

### When to File

Form 1CNP is due April 15, 1997.

### Extensions of Time to File

Any extension allowed by the Internal Revenue Service for filing the partnership's federal return automatically extends the due date of Form 1CNP to the same extended due date.

If the partnership doesn't apply for a federal extension, but needs additional time to file the Wisconsin return, you may obtain an extension available to partnerships under federal law. To receive the Wisconsin extension, you must attach to your Wisconsin return a completed copy of the appropriate federal extension application form or a statement explaining which federal extension provision you are using.

Extensions to file allowed by the Internal Revenue Service to individual partners will also give Wisconsin extensions to those particular partners provided the federal extensions are attached to the Wisconsin return. Other partners who don't have an extension will be subject to late filing fees and delinquent interest.

You must attach a copy of the extension(s) to Form 1CNP.

### Where to File

Mail Form 1CNP to the Wisconsin Department of Revenue, P.O. Box 8912, Madison, WI 53708-8912.

### Estimated Tax and Temporary Recycling Surcharge Payments

If a partner will owe tax (including the temporary recycling surcharge) of \$200 or more on his or her 1997 Wisconsin income, estimated tax payments must be made to avoid an interest charge. The partnership may make estimated tax payments on behalf of any or all of the partners who may participate in the combined return. The partnership must use the Forms CN-ES, Wisconsin Composite Estimated Tax Voucher, included in this booklet. Attach a schedule to Form CN-ES showing the name, address, social security number (federal employer identification number for trusts), and estimated tax payment to be credited to each partner's account.

Send all estimated tax payments for partners who will be participating in a combined return to the Wisconsin Department of Revenue, P.O. Box 8912, Madison, WI 53708-8912.

**Note:** Do not combine payments for residents and nonresidents. Use Form CN-ES only for nonresident partners who will file on Form 1CNP. Full-year residents, part-year residents, and nonresidents who file on Form 1NPR must make their estimated tax payments individually using Form 1-ES.

## Internal Revenue Service Adjustments and Amended Returns

If a partner's federal tax return is adjusted by the Internal Revenue Service and such adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, the partner must report such adjustments to the Department of Revenue within 90 days after they become final.

If a partner files an amended federal return and the changes affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, the partner must file an amended Wisconsin return with the Department of Revenue within 90 days after filing the amended federal return.

To file an amended Form 1CNP, use Form 1CNP, clearly marked "Amended return" at the top of the form. Attach to the amended return an explanation of the changes made and the reasons for the changes.

Send a copy of the final federal audit reports and amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. Don't attach these items to the return for the current year.

## Refunds, Assessments, and Correspondence

By filing Form 1CNP, the signing partner declares that the partnership has a power of attorney or other written authorization from each qualifying and participating partner to file a combined return. The Department of Revenue will mail refund checks, assessments, and all correspondence to the partnership at the address indicated on Form 1CNP. If an issue cannot be resolved between the partnership and the department, the partnership must agree to be responsible for the payment of any additional tax due, interest, and penalties, as finally determined. In unusual circumstances, the department may contact the individual partners.

## Additional Forms or Information

You can obtain additional forms by calling the department's Madison office at (608) 266-1961 or by writing to the Forms Request Office, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903. If you need help with the combined return, write to the Wisconsin Department of Revenue, P.O. Box 8933, Madison, WI 53708-8933 or call (608) 266-5464.

## Wisconsin Taxation of Partnership Income of Nonresidents of Wisconsin

A nonresident partner's portion of the partnership's income attributable to a business located in Wisconsin, services performed in Wisconsin, or real or tangible personal property located in Wisconsin is taxable by Wisconsin. Business income is taxable whether or not the individual partner

conducts business in Wisconsin. However, partnership income derived from personal services, including professional services, is taxable to a nonresident partner only if that nonresident partner personally performs services in Wisconsin. The amount of personal service income attributable to the nonresident partner's services performed in Wisconsin is taxable.

**Example 1.** Two nonresident individuals are partners of a partnership that does business only in Wisconsin. Both nonresidents are taxed on their entire share of the partnership income for Wisconsin income tax purposes.

**Example 2.** Two nonresident individuals and one Wisconsin resident are equal partners in a partnership that does business in Wisconsin and Illinois. The partnership derives 40% of its income from business activities in Wisconsin and 60% from business activities in Illinois. The Wisconsin resident partner operates the Wisconsin business. The nonresident partners operate the Illinois business. The nonresident partners are taxed on two-thirds (one-third each) of the 40% of the partnership income attributable to business activities in Wisconsin.

**Example 3.** A nonresident is a limited partner, with a 1% interest in partnership profits, of a partnership that derives income from real estate located in Wisconsin and in other states. The nonresident limited partner is taxed on 1% of the partnership income attributable to the real estate located in Wisconsin.

**Example 4.** A nonresident is a partner, with a 10% interest in partnership profits, of a certified public accounting firm that operates in and outside Wisconsin. One-fourth of the partnership's income is attributable to professional services performed in Wisconsin and three-fourths is attributable to professional services performed in other states. The nonresident partner doesn't personally perform any services in Wisconsin. The nonresident isn't subject to Wisconsin income tax on his or her proportionate share of the income earned in Wisconsin.

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## Line-by-Line Instructions

Complete federal Form 1065 and Wisconsin Form 3, including all supporting schedules, before starting Form 1CNP. Complete page 2 of Form 1CNP first; then enter the totals from Schedule 2 on Schedule 1.

### Schedule 1

■ **Line 1. Wisconsin Partnership Income (Loss) of Qualifying and Participating Nonresident Partners** — Enter the total income (loss) from Schedule 2, column E.

■ **Line 2. Tax** — Enter the total tax from Schedule 2, column G.

■ **Line 3. Alternative Minimum Tax** — Enter the total alternative minimum tax from Schedule 2, column H.

■ **Line 4. Temporary Recycling Surcharge** — Enter the total temporary recycling surcharge from Schedule 2, column I.

■ **Line 5. Total Tax and Temporary Recycling Surcharge** — Add the amounts on lines 2, 3, and 4 and enter the total.

■ **Line 6. Estimated Tax Payments** — Enter the total estimated tax payments from Schedule 2, column K.

■ **Line 7 or 8. Balance of Tax Due or Overpayment** — Complete line 7 or 8 to determine the amount you owe or your overpayment.

If you owe an additional amount, you may pay by check or money order made payable to the Wisconsin Department of Revenue. Write the partnership's federal employer identification number on the check and attach it to the front of Form 1CNP.

■ **Line 9. Amount to Apply to 1997 Estimated Tax** — Enter the amount of any overpayment on line 8 you want to apply to the partners' 1997 estimated tax. Attach to Form 1CNP a schedule showing each partner's name, identifying number, and share of the amount on line 9. The balance will be refunded.

■ **Signatures** — A general partner of the partnership must sign and date Form 1CNP at the bottom of page 1. If the return is prepared by someone other than an employee of the partnership, the preparer's signature is also required.

■ **Attachments** — Attach a copy of any application for an extension of time to file the return. Don't attach federal Form 1065, Wisconsin Form 3, the federal Schedules K-1, or the Wisconsin Schedules 3K-1.

## Schedule 2

■ **Columns A and B. Name and Address and Identifying Number** — Enter the information requested concerning the nonresident partners who qualify and are participating in this combined return. Complete names, addresses, and identifying numbers are required. For individual and estate partners, enter the social security number in column B. For trust partners, enter the federal employer identification number. Attach a separate schedule, if necessary.

■ **Column C. Partner's Share of Wisconsin Partnership Income (Loss)** — Using the amounts entered on Schedule 3K-1, column d, compute each partner's Wisconsin income or loss to enter on Schedule 2, column C. Don't include guaranteed payments in column C; instead, show these payments in column D.

Show income as a positive number. Show losses by putting the amount in parentheses.

The net income may not agree with the total of the amounts on Schedule 3K-1, column d, for the following reasons:

- Only those separately stated deductions of the partnership (Schedule 3K-1, lines 8 through 12a) that are deductible by the partners in computing federal adjusted gross income are allowed as deductions on Form 1CNP. Amounts that are deductible by the individual partners as itemized deductions (such as charitable contributions from Schedule 3K-1, line 8; deductions relating to portfolio income (loss) from Schedule 3K-1, line 10; and other miscellaneous itemized deductions from Schedule 3K-1, line 11) aren't deductible on Form 1CNP. Use the Wisconsin apportionment percentage to allocate allowable deductions to Wisconsin.
- Passive activity losses may be limited as provided in the Internal Revenue Code.
- 60% of the net capital gain realized on assets held more than 1 year is excludable from income.
- The net capital loss deduction is limited to \$500.

If any of these differences apply, attach a schedule to Form 1CNP showing the computation of net income.

Estates and trusts may be allowed certain deductions used in computing adjusted gross income.

If the partner is claiming a net operating loss carryforward, attach a schedule showing the computation of the carryforward.

**Caution:** An individual or fiduciary generally must have a federal net operating loss in order to have a Wisconsin net operating loss. For exceptions, see the tax release titled "Wisconsin Net Operating Loss When There Is No Federal Net Operating Loss" in *Wisconsin Tax Bulletin* 70 (January 1991, page 19).

■ **Column D. Guaranteed Payments** — Enter each partner's guaranteed payments attributable to Wisconsin from Schedule 3K-1, line 5, column d.

■ **Column E. Total Income (Loss)** — Add the amounts in columns C and D for each partner.

■ **Column F. Filing Status** — Enter the appropriate designation for each partner's filing status in 1996: S for single or an estate or trust, H for head of household, MFJ for married filing a joint return, and MFS for married filing a separate return.

**Note:** To use the joint return filing status, the partner's spouse cannot have any income taxable by Wisconsin other than income from this same partnership. If both spouses are

partners and they wish to compute their tax jointly, combine their net incomes for purposes of determining the tax to enter in column G.

■ **Column G. Tax** — Figure the tax on the income in column E by using the 1996 tax table for Form 1CNP filers on pages 5 through 8. For estates and trusts, use the single tax rate. Don't use the tax tables in the Form WI-Z, 1A, or 1 booklets because a standard deduction is built into those tables. No standard deduction or itemized deductions will be allowed for purposes of this combined filing.

■ **Column H. Alternative Minimum Tax** — A partner may be subject to the Wisconsin alternative minimum tax if the partnership has adjustments and tax preference items that are attributable to Wisconsin (Schedule 3K-1, lines 14a through 14e, column d).

Complete a separate Wisconsin Schedule MT for each partner who is subject to the alternative minimum tax and attach a copy to Form 1CNP. Enter the amount of alternative minimum tax in column H.

■ **Column I. Temporary Recycling Surcharge** — A partner acting in the capacity of a partner who receives at least \$4,000 of guaranteed payments for federal income tax purposes generally is subject to the temporary recycling surcharge. The surcharge is the greater of \$25 or 0.4345% of the guaranteed payments attributable to Wisconsin, but not more than \$9,800. The surcharge doesn't apply to a limited partner's guaranteed payments for the use of capital.

For additional information about the temporary recycling surcharge, refer to the department's Publication 400, *Wisconsin's Temporary Recycling Surcharge*.

■ **Column J. Total Tax and Temporary Recycling Surcharge** — Add the amounts in columns G, H, and I for each partner.

■ **Column K. Estimated Tax Payments** — Enter any estimated tax and temporary recycling surcharge payments made by the partners or by the partnership on each partner's behalf.

**Amended Return:** If this is an amended return, enter the tax and temporary recycling surcharge previously paid.

■ **Column L. Balance Due or Overpayment** — Compute the balance due or overpayment for each partner.

1996 Tax Table for Form 1CNP Filers

If column E (partner's share of Wisconsin total income) is —		And you are —			If column E (partner's share of Wisconsin total income) is —		And you are —			If column E (partner's share of Wisconsin total 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 —				
\$0	\$10	\$0	\$0	\$0	2,900	2,950	143	143	143	6,500	6,600	321	321	347		
10	50	1	1	1	2,950	3,000	146	146	146	6,600	6,700	326	326	353		
50	100	4	4	4	<b>3,000</b>						6,700	6,800	331	331	360	
100	150	6	6	6	3,000	3,050	148	148	148	6,800	6,900	336	336	366		
150	200	9	9	9	3,050	3,100	151	151	151	6,900	7,000	341	341	373		
200	250	11	11	11	3,100	3,150	153	153	153	<b>7,000</b>						
					3,150	3,200	156	156	156	7,000	7,100	345	345	379		
250	300	13	13	13	3,200	3,250	158	158	158	7,100	7,200	350	350	386		
300	350	16	16	16	3,250	3,300	160	160	160	7,200	7,300	355	355	392		
350	400	18	18	18	3,300	3,350	163	163	163	7,300	7,400	360	360	399		
400	450	21	21	21	3,350	3,400	165	165	165	7,400	7,500	365	365	405		
450	500	23	23	23	3,400	3,450	168	168	168	7,500	7,600	371	370	412		
					3,450	3,500	170	170	170	7,600	7,700	377	375	419		
500	550	26	26	26	3,500	3,550	173	173	173	7,700	7,800	384	380	425		
550	600	28	28	28	3,550	3,600	175	175	175	7,800	7,900	390	385	432		
600	650	31	31	31	3,600	3,650	178	178	178	7,900	8,000	397	390	438		
650	700	33	33	33	3,650	3,700	180	180	180	<b>8,000</b>						
700	750	36	36	36	3,700	3,750	183	183	183	8,000	8,100	404	394	445		
					3,750	3,800	185	185	185	8,100	8,200	410	399	451		
750	800	38	38	38	3,800	3,850	187	187	187	8,200	8,300	417	404	458		
800	850	40	40	40	3,850	3,900	190	190	190	8,300	8,400	423	409	464		
850	900	43	43	43	3,900	3,950	192	192	192	8,400	8,500	430	414	471		
900	950	45	45	45	<b>4,000</b>						8,500	8,600	436	419	478	
950	1,000	48	48	48	4,000	4,050	197	197	197	8,600	8,700	443	424	484		
<b>1,000</b>					4,050	4,100	200	200	200	8,700	8,800	449	429	491		
1,000	1,050	50	50	50	4,100	4,150	202	202	202	8,800	8,900	456	434	497		
1,050	1,100	53	53	53	4,150	4,200	205	205	205	8,900	9,000	462	439	504		
1,100	1,150	55	55	55	4,200	4,250	207	207	207	<b>9,000</b>						
1,150	1,200	58	58	58	4,250	4,300	209	209	209	9,000	9,100	469	443	510		
1,200	1,250	60	60	60	4,300	4,350	212	212	212	9,100	9,200	476	448	517		
					4,350	4,400	214	214	214	9,200	9,300	482	453	523		
1,250	1,300	62	62	62	4,400	4,450	217	217	217	9,300	9,400	489	458	530		
1,300	1,350	65	65	65	4,450	4,500	219	219	219	9,400	9,500	495	463	536		
1,350	1,400	67	67	67	4,500	4,550	222	222	222	9,500	9,600	502	468	543		
1,400	1,450	70	70	70	4,550	4,600	224	224	224	9,600	9,700	508	473	550		
1,450	1,500	72	72	72	4,600	4,650	227	227	227	9,700	9,800	515	478	556		
					4,650	4,700	229	229	229	9,800	9,900	521	483	563		
1,500	1,550	75	75	75	4,700	4,750	232	232	232	9,900	10,000	528	488	569		
1,550	1,600	77	77	77	<b>4,750</b>						<b>10,000</b>					
1,600	1,650	80	80	80	4,750	4,800	234	234	234	10,000	10,100	535	493	576		
1,650	1,700	82	82	82	4,800	4,850	236	236	236	10,100	10,200	541	500	583		
1,700	1,750	85	85	85	4,850	4,900	239	239	239	10,200	10,300	548	506	590		
					4,900	4,950	241	241	241	10,300	10,400	554	513	597		
1,750	1,800	87	87	87	4,950	5,000	244	244	244	10,400	10,500	561	519	604		
1,800	1,850	89	89	89	<b>5,000</b>						10,500	10,600	567	526	611	
1,850	1,900	92	92	92	5,000	5,100	247	247	248	10,600	10,700	574	533	618		
1,900	1,950	94	94	94	5,100	5,200	252	252	255	10,700	10,800	580	539	624		
1,950	2,000	97	97	97	5,200	5,300	257	257	261	10,800	10,900	587	546	631		
<b>2,000</b>					5,300	5,400	262	262	268	10,900	11,000	593	552	638		
2,000	2,050	99	99	99	5,400	5,500	267	267	274	<b>11,000</b>						
2,050	2,100	102	102	102	5,500	5,600	272	272	281	11,000	11,100	600	559	645		
2,100	2,150	104	104	104	5,600	5,700	277	277	288	11,100	11,200	607	565	652		
2,150	2,200	107	107	107	5,700	5,800	282	282	294	11,200	11,300	613	572	659		
2,200	2,250	109	109	109	5,800	5,900	287	287	301	11,300	11,400	620	578	666		
					5,900	6,000	292	292	307	11,400	11,500	626	585	673		
2,250	2,300	111	111	111	<b>6,000</b>						11,500	11,600	633	592	680	
2,300	2,350	114	114	114	6,000	6,100	296	296	314	11,600	11,700	639	598	687		
2,350	2,400	116	116	116	6,100	6,200	301	301	320	11,700	11,800	646	605	694		
2,400	2,450	119	119	119	6,200	6,300	306	306	327	11,800	11,900	652	611	701		
2,450	2,500	121	121	121	6,300	6,400	311	311	333	11,900	12,000	659	618	708		
2,500	2,550	124	124	124	6,400	6,500	316	316	340							
2,550	2,600	126	126	126												
2,600	2,650	129	129	129												
2,650	2,700	131	131	131												
2,700	2,750	134	134	134												
2,750	2,800	136	136	136												
2,800	2,850	138	138	138												
2,850	2,900	141	141	141												

1996 Tax Table for Form 1CNP Filers (continued)

If column E (partner's share of Wisconsin total income) is —		And you are —			If column E (partner's share of Wisconsin total income) is —		And you are —			If column E (partner's share of Wisconsin total 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 —			
<b>12,000</b>					<b>17,500</b>	<b>17,600</b>	1,035	985	1,096	<b>23,000</b>					
12,000	12,100	666	624	715	17,600	17,700	1,042	991	1,103	23,000	23,100	1,417	1,356	1,477	
12,100	12,200	672	631	721	17,700	17,800	1,049	998	1,110	23,100	23,200	1,424	1,363	1,484	
12,200	12,300	679	637	728	17,800	17,900	1,056	1,004	1,117	23,200	23,300	1,430	1,370	1,491	
12,300	12,400	685	644	735	17,900	18,000	1,063	1,011	1,123	23,300	23,400	1,437	1,377	1,498	
12,400	12,500	692	650	742	<b>18,000</b>						23,400	23,500	1,444	1,384	1,505
12,500	12,600	698	657	749	18,000	18,100	1,070	1,017	1,130	23,500	23,600	1,451	1,391	1,512	
12,600	12,700	705	664	756	18,100	18,200	1,077	1,024	1,137	23,600	23,700	1,458	1,398	1,518	
12,700	12,800	711	670	763	18,200	18,300	1,084	1,030	1,144	23,700	23,800	1,465	1,405	1,525	
12,800	12,900	718	677	770	18,300	18,400	1,091	1,037	1,151	23,800	23,900	1,472	1,412	1,532	
12,900	13,000	724	683	777	18,400	18,500	1,098	1,043	1,158	23,900	24,000	1,479	1,419	1,539	
<b>13,000</b>					18,500	18,600	1,105	1,050	1,165	<b>24,000</b>					
13,000	13,100	731	690	784	18,600	18,700	1,112	1,057	1,172	24,000	24,100	1,486	1,426	1,546	
13,100	13,200	738	696	791	18,700	18,800	1,119	1,063	1,179	24,100	24,200	1,493	1,433	1,553	
13,200	13,300	744	703	798	18,800	18,900	1,126	1,070	1,186	24,200	24,300	1,500	1,440	1,560	
13,300	13,400	751	709	805	18,900	19,000	1,132	1,076	1,193	24,300	24,400	1,507	1,446	1,567	
13,400	13,500	757	716	812	<b>19,000</b>						24,400	24,500	1,514	1,453	1,574
13,500	13,600	764	723	819	19,000	19,100	1,139	1,083	1,200	24,500	24,600	1,521	1,460	1,581	
13,600	13,700	770	729	825	19,100	19,200	1,146	1,089	1,207	24,600	24,700	1,527	1,467	1,588	
13,700	13,800	777	736	832	19,200	19,300	1,153	1,096	1,214	24,700	24,800	1,534	1,474	1,595	
13,800	13,900	783	742	839	19,300	19,400	1,160	1,102	1,220	24,800	24,900	1,541	1,481	1,602	
13,900	14,000	790	749	846	19,400	19,500	1,167	1,109	1,227	24,900	25,000	1,548	1,488	1,609	
<b>14,000</b>					19,500	19,600	1,174	1,116	1,234	<b>25,000</b>					
14,000	14,100	797	755	853	19,600	19,700	1,181	1,122	1,241	25,000	25,100	1,555	1,495	1,615	
14,100	14,200	803	762	860	19,700	19,800	1,188	1,129	1,248	25,100	25,200	1,562	1,502	1,622	
14,200	14,300	810	768	867	19,800	19,900	1,195	1,135	1,255	25,200	25,300	1,569	1,509	1,629	
14,300	14,400	816	775	874	19,900	20,000	1,202	1,142	1,262	25,300	25,400	1,576	1,516	1,636	
14,400	14,500	823	781	881	<b>20,000</b>						25,400	25,500	1,583	1,523	1,643
14,500	14,600	829	788	888	20,000	20,100	1,209	1,148	1,269	25,500	25,600	1,590	1,530	1,650	
14,600	14,700	836	795	895	20,100	20,200	1,216	1,155	1,276	25,600	25,700	1,597	1,537	1,657	
14,700	14,800	842	801	902	20,200	20,300	1,223	1,162	1,283	25,700	25,800	1,604	1,543	1,664	
14,800	14,900	849	808	909	20,300	20,400	1,230	1,169	1,290	25,800	25,900	1,611	1,550	1,671	
14,900	15,000	855	814	916	20,400	20,500	1,236	1,176	1,297	25,900	26,000	1,618	1,557	1,678	
<b>15,000</b>					20,500	20,600	1,243	1,183	1,304	<b>26,000</b>					
15,000	15,100	862	821	922	20,600	20,700	1,250	1,190	1,311	26,000	26,100	1,625	1,564	1,685	
15,100	15,200	869	827	929	20,700	20,800	1,257	1,197	1,317	26,100	26,200	1,631	1,571	1,692	
15,200	15,300	876	834	936	20,800	20,900	1,264	1,204	1,324	26,200	26,300	1,638	1,578	1,699	
15,300	15,400	883	840	943	20,900	21,000	1,271	1,211	1,331	26,300	26,400	1,645	1,585	1,706	
15,400	15,500	890	847	950	<b>21,000</b>						26,400	26,500	1,652	1,592	1,712
15,500	15,600	897	854	957	21,000	21,100	1,278	1,218	1,338	26,500	26,600	1,659	1,599	1,719	
15,600	15,700	904	860	964	21,100	21,200	1,285	1,225	1,345	26,600	26,700	1,666	1,606	1,726	
15,700	15,800	911	867	971	21,200	21,300	1,292	1,232	1,352	26,700	26,800	1,673	1,613	1,733	
15,800	15,900	918	873	978	21,300	21,400	1,299	1,239	1,359	26,800	26,900	1,680	1,620	1,740	
15,900	16,000	925	880	985	21,400	21,500	1,306	1,245	1,366	26,900	27,000	1,687	1,627	1,747	
<b>16,000</b>					21,500	21,600	1,313	1,252	1,373	<b>27,000</b>					
16,000	16,100	932	886	992	21,600	21,700	1,320	1,259	1,380	27,000	27,100	1,694	1,634	1,754	
16,100	16,200	938	893	999	21,700	21,800	1,327	1,266	1,387	27,100	27,200	1,701	1,640	1,761	
16,200	16,300	945	899	1,006	21,800	21,900	1,333	1,273	1,394	27,200	27,300	1,708	1,647	1,768	
16,300	16,400	952	906	1,013	21,900	22,000	1,340	1,280	1,401	27,300	27,400	1,715	1,654	1,775	
16,400	16,500	959	912	1,019	<b>22,000</b>						27,400	27,500	1,722	1,661	1,782
16,500	16,600	966	919	1,026	22,000	22,100	1,347	1,287	1,408	27,500	27,600	1,728	1,668	1,789	
16,600	16,700	973	926	1,033	22,100	22,200	1,354	1,294	1,414	27,600	27,700	1,735	1,675	1,796	
16,700	16,800	980	932	1,040	22,200	22,300	1,361	1,301	1,421	27,700	27,800	1,742	1,682	1,803	
16,800	16,900	987	939	1,047	22,300	22,400	1,368	1,308	1,428	27,800	27,900	1,749	1,689	1,810	
16,900	17,000	994	945	1,054	22,400	22,500	1,375	1,315	1,435	27,900	28,000	1,756	1,696	1,816	
<b>17,000</b>					22,500	22,600	1,382	1,322	1,442	<b>28,000</b>					
17,000	17,100	1,001	952	1,061	22,600	22,700	1,389	1,329	1,449	28,000	28,100	1,763	1,703	1,823	
17,100	17,200	1,008	958	1,068	22,700	22,800	1,396	1,336	1,456	28,100	28,200	1,770	1,710	1,830	
17,200	17,300	1,015	965	1,075	22,800	22,900	1,403	1,343	1,463	28,200	28,300	1,777	1,717	1,837	
17,300	17,400	1,022	971	1,082	22,900	23,000	1,410	1,349	1,470	28,300	28,400	1,784	1,724	1,844	
17,400	17,500	1,029	978	1,089							28,400	28,500	1,791	1,731	1,851

Continued on next page

If column E (partner's share of Wisconsin total income) is —		And you are —			If column E (partner's share of Wisconsin total income) is —		And you are —			If column E (partner's share of Wisconsin total 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 —		
28,500	28,600	1,798	1,738	1,858	<b>34,000</b>					39,500	39,600	2,560	2,500	2,620
28,600	28,700	1,805	1,744	1,865	34,000	34,100	2,179	2,119	2,239	39,600	39,700	2,567	2,507	2,627
28,700	28,800	1,812	1,751	1,872	34,100	34,200	2,186	2,126	2,246	39,700	39,800	2,574	2,514	2,634
28,800	28,900	1,819	1,758	1,879	34,200	34,300	2,193	2,133	2,253	39,800	39,900	2,581	2,521	2,641
28,900	29,000	1,825	1,765	1,886	34,300	34,400	2,200	2,139	2,260	39,900	40,000	2,588	2,528	2,648
<b>29,000</b>					34,400	34,500	2,207	2,146	2,267	<b>40,000</b>				
29,000	29,100	1,832	1,772	1,893	34,500	34,600	2,214	2,153	2,274	40,000	40,100	2,595	2,534	2,655
29,100	29,200	1,839	1,779	1,900	34,600	34,700	2,220	2,160	2,281	40,100	40,200	2,602	2,541	2,662
29,200	29,300	1,846	1,786	1,907	34,700	34,800	2,227	2,167	2,288	40,200	40,300	2,609	2,548	2,669
29,300	29,400	1,853	1,793	1,913	34,800	34,900	2,234	2,174	2,295	40,300	40,400	2,616	2,555	2,676
29,400	29,500	1,860	1,800	1,920	34,900	35,000	2,241	2,181	2,302	40,400	40,500	2,622	2,562	2,683
					<b>35,000</b>					40,500	40,600	2,629	2,569	2,690
29,500	29,600	1,867	1,807	1,927	35,000	35,100	2,248	2,188	2,308	40,600	40,700	2,636	2,576	2,697
29,600	29,700	1,874	1,814	1,934	35,100	35,200	2,255	2,195	2,315	40,700	40,800	2,643	2,583	2,703
29,700	29,800	1,881	1,821	1,941	35,200	35,300	2,262	2,202	2,322	40,800	40,900	2,650	2,590	2,710
29,800	29,900	1,888	1,828	1,948	35,300	35,400	2,269	2,209	2,329	40,900	41,000	2,657	2,597	2,717
29,900	30,000	1,895	1,835	1,955	35,400	35,500	2,276	2,216	2,336	<b>41,000</b>				
<b>30,000</b>					35,500	35,600	2,283	2,223	2,343	41,000	41,100	2,664	2,604	2,724
30,000	30,100	1,902	1,841	1,962	35,600	35,700	2,290	2,230	2,350	41,100	41,200	2,671	2,611	2,731
30,100	30,200	1,909	1,848	1,969	35,700	35,800	2,297	2,236	2,357	41,200	41,300	2,678	2,618	2,738
30,200	30,300	1,916	1,855	1,976	35,800	35,900	2,304	2,243	2,364	41,300	41,400	2,685	2,625	2,745
30,300	30,400	1,923	1,862	1,983	35,900	36,000	2,311	2,250	2,371	41,400	41,500	2,692	2,631	2,752
30,400	30,500	1,929	1,869	1,990	<b>36,000</b>					41,500	41,600	2,699	2,638	2,759
					36,000	36,100	2,318	2,257	2,378	41,600	41,700	2,706	2,645	2,766
30,500	30,600	1,936	1,876	1,997	36,100	36,200	2,324	2,264	2,385	41,700	41,800	2,713	2,652	2,773
30,600	30,700	1,943	1,883	2,004	36,200	36,300	2,331	2,271	2,392	41,800	41,900	2,719	2,659	2,780
30,700	30,800	1,950	1,890	2,010	36,300	36,400	2,338	2,278	2,399	41,900	42,000	2,726	2,666	2,787
30,800	30,900	1,957	1,897	2,017	36,400	36,500	2,345	2,285	2,405	<b>42,000</b>				
30,900	31,000	1,964	1,904	2,024	36,500	36,600	2,352	2,292	2,412	42,000	42,100	2,733	2,673	2,794
<b>31,000</b>					36,600	36,700	2,359	2,299	2,419	42,100	42,200	2,740	2,680	2,800
31,000	31,100	1,971	1,911	2,031	36,700	36,800	2,366	2,306	2,426	42,200	42,300	2,747	2,687	2,807
31,100	31,200	1,978	1,918	2,038	36,800	36,900	2,373	2,313	2,433	42,300	42,400	2,754	2,694	2,814
31,200	31,300	1,985	1,925	2,045	36,900	37,000	2,380	2,320	2,440	42,400	42,500	2,761	2,701	2,821
31,300	31,400	1,992	1,932	2,052	<b>37,000</b>					42,500	42,600	2,768	2,708	2,828
31,400	31,500	1,999	1,938	2,059	37,000	37,100	2,387	2,327	2,447	42,600	42,700	2,775	2,715	2,835
					37,100	37,200	2,394	2,333	2,454	42,700	42,800	2,782	2,722	2,842
31,500	31,600	2,006	1,945	2,066	37,200	37,300	2,401	2,340	2,461	42,800	42,900	2,789	2,729	2,849
31,600	31,700	2,013	1,952	2,073	37,300	37,400	2,408	2,347	2,468	42,900	43,000	2,796	2,735	2,856
31,700	31,800	2,020	1,959	2,080	37,400	37,500	2,415	2,354	2,475	<b>43,000</b>				
31,800	31,900	2,026	1,966	2,087	37,500	37,600	2,421	2,361	2,482	43,000	43,100	2,803	2,742	2,863
31,900	32,000	2,033	1,973	2,094	37,600	37,700	2,428	2,368	2,489	43,100	43,200	2,810	2,749	2,870
<b>32,000</b>					37,700	37,800	2,435	2,375	2,496	43,200	43,300	2,816	2,756	2,877
32,000	32,100	2,040	1,980	2,101	37,800	37,900	2,442	2,382	2,503	43,300	43,400	2,823	2,763	2,884
32,100	32,200	2,047	1,987	2,107	37,900	38,000	2,449	2,389	2,509	43,400	43,500	2,830	2,770	2,891
32,200	32,300	2,054	1,994	2,114	<b>38,000</b>					43,500	43,600	2,837	2,777	2,898
32,300	32,400	2,061	2,001	2,121	38,000	38,100	2,456	2,396	2,516	43,600	43,700	2,844	2,784	2,904
32,400	32,500	2,068	2,008	2,128	38,100	38,200	2,463	2,403	2,523	43,700	43,800	2,851	2,791	2,911
					38,200	38,300	2,470	2,410	2,530	43,800	43,900	2,858	2,798	2,918
32,500	32,600	2,075	2,015	2,135	38,300	38,400	2,477	2,417	2,537	43,900	44,000	2,865	2,805	2,925
32,600	32,700	2,082	2,022	2,142	38,400	38,500	2,484	2,424	2,544	<b>44,000</b>				
32,700	32,800	2,089	2,029	2,149	38,500	38,600	2,491	2,431	2,551	44,000	44,100	2,872	2,812	2,932
32,800	32,900	2,096	2,036	2,156	38,600	38,700	2,498	2,437	2,558	44,100	44,200	2,879	2,819	2,939
32,900	33,000	2,103	2,042	2,163	38,700	38,800	2,505	2,444	2,565	44,200	44,300	2,886	2,826	2,946
<b>33,000</b>					38,800	38,900	2,512	2,451	2,572	44,300	44,400	2,893	2,832	2,953
33,000	33,100	2,110	2,049	2,170	38,900	39,000	2,518	2,458	2,579	44,400	44,500	2,900	2,839	2,960
33,100	33,200	2,117	2,056	2,177	<b>39,000</b>					44,500	44,600	2,907	2,846	2,967
33,200	33,300	2,123	2,063	2,184	39,000	39,100	2,525	2,465	2,586	44,600	44,700	2,913	2,853	2,974
33,300	33,400	2,130	2,070	2,191	39,100	39,200	2,532	2,472	2,593	44,700	44,800	2,920	2,860	2,981
33,400	33,500	2,137	2,077	2,198	39,200	39,300	2,539	2,479	2,600	44,800	44,900	2,927	2,867	2,988
					39,300	39,400	2,546	2,486	2,606	44,900	45,000	2,934	2,874	2,995
33,500	33,600	2,144	2,084	2,205	39,400	39,500	2,553	2,493	2,613					
33,600	33,700	2,151	2,091	2,211										
33,700	33,800	2,158	2,098	2,218										
33,800	33,900	2,165	2,105	2,225										
33,900	34,000	2,172	2,112	2,232										

1996 Tax Table for Form 1CNP Filers (continued)

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