

## 1NPR Wisconsin income tax Nonresident and part-year resident

For the y	ear January 1 - December 31, 1997, o	r other tax year beg	ginning	, 1997, endin	9,
Your last name	First name and middle initial	Social security	numbor		
Tour last riame	This hame and middle milia	30ciai security	lumber	If you want \$1 to go to	
16		1		State Election Campa Fund, check box(es).	ign Your spor
If a joint return, spouse's last name	First name and middle initial	Social security	number		s) won't change your tax or re
		<u> </u>			
Home address (number and street)				Check proper box and fill or town and the county in	in name of Wisconsin city, v which you lived at the end of
City or post office		State Zip	code		sin (nonresidents leave blan
				City of	
Filing status (check only one box)		School district n	umber (see page	27)	
Single					
Married filing joint return (even if on	ly one had income)	-		County of	
	spouse's full name and social security	/ number		County of	
	person). Fill in qualifying person's nam				
Resident status (check the box(es) that a					
Full-year resident of Wisconsin	ppiles				
	t of	(state)			
		(0.0.00)			
Part-year resident of Wisconsin from	month/day month/day				
ncome				A. Federal column	B. Wisconsin colu
	nstructions, page 7)		1		
	s, page 8)				
•	ns, page 8)				
	ets of state and local income taxes				
		,	4		Not taxable
,	Form 1040, line 11)				
• •	federal Form 1040, line 12)		_		
` , `	ctions, page 9)				
	leral Form 1040, line 14)				
	s, page 9)				
	tructions, page 9)			·	<u> </u>
	tnerships, S corporations, trusts, e		10		•
			<u>(11)</u>		
	eral Form 1040, line 18)				
	see instructions, page 11)				
	ructions, page 11)	•••••		•	
o out of moonio (not typo and anto	, <del></del>		15	<u> </u>	<u> </u>
6 Add lines 1 through 15 Adjustments to Income			16	•	
•	page 13)		17		
8 Medical savings account deduct	ion (from federal Form 1040, line	24)	18		
9 Moving expenses (see instructio	ns, page 13)		19		
	(from federal Form 1040, line 26)				
	deduction (see instructions, page				
	and SIMPLE plans (from federal F				
	avings (from federal Form 1040, li				<u> </u>
	1040, line 30a)				
, , ,	ederal Form 1040, line 31 (list type				
•	d lines 17 through 25				
Adjusted Gross Income					
•	line 16, column B. This is your Wi	sconsin income.	27		
	line 16, column A. This is your fed				
	28, column A. Carry the decimal t				
	e than the amount in column A, fi				
This is the ratio of your Wiscons	·	* *:	20		

Та	x Computation						
30	Fill in Wisconsin income from line 27, column B				30		
31	Fill in federal income from line 28, column A	31			_		
32a	Aliens: If you were neither a U.S. citizen nor a U.S. resident for all of 1997, check th	is box	(see pag	e 15)	32a		
32b	If you have unearned income and can be claimed as a dependent on anyone else's	returr	n, check tl	nis box			
	(also see "Exception" in instructions for line 32e on page 15)				32b		
32c	Find the standard deduction for amount on line 31 using table on page 26	32c			_		
	Fill in ratio from line 29						
32e	Multiply line 32c by ratio on line 32d. This is your Wisconsin standard deduction				32e		
33	Subtract line 32e from line 30. This is your Wisconsin net income				33		
34	Tax. Compute tax using worksheet, page 15						
35	Dependent credit (don't count yourself or your spouse)						
	Fill in number of dependents x \$50 =	35			_		
36	Senior citizen credit (Caution: see page 16)				_		
37	Wisconsin itemized deduction credit. Attach Schedule 1 (page 3 of Form 1NPR)	37			_		
38	School property tax credit (Part-year and full-year Wisconsin residents only)						
	a. Renters:						
	Rent paid in 1997–heat included Find credit from						
	Rent paid in 1997–heat not included table, page 17	38a			_		
	b. Home owners: Find credit from						
	Property taxes paid on home in 1997 table, page 17	38b					
39a	Add lines 35 through 38b						
39b	Fill in ratio from line 29	39b	Χ.		_		
39c	Multiply line 39a by ratio on line 39b				39с		
40	Subtract line 39c from line 34. If line 39c is more than line 34, fill in -0-				40		
41	Alternative minimum tax. Attach Schedule MT				41		
42	Add lines 40 and 41				42		
43	Married couple credit. Attach Schedule 2 (page 3 of Form 1NPR)				43		
44	Subtract line 43 from line 42. If line 43 is more than line 42, fill in -0 This is your ne	t tax .			44		
45	Temporary recycling surcharge (see instructions, page 18) Check if surcharge	com	puted on	worksheet			
	If worksheet not used, fill in nonfarm net business income			_ x .004345	= 45		
46	Sales and use tax due on out-of-state purchases (see instructions, page 20)			_			
47	Endangered Resources Donation (decreases refund or increases amount owed)						
48	Penalties on retirement plans and MSAs (see instructions, page 20)						<u> </u>
49	Add lines 44 through 48				49		
Ра	yments and Credits						
50	Wisconsin income tax withheld. Attach readable withholding statements				_		
51	1997 Wisconsin estimated tax payments and amount applied from 1996 return	51			_		
52	52 Earned income credit. (Full-year Wisconsin residents only)						
50	Number of qualifying children Federal credit x% = 52						
53	Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin residents only)	<b>[</b>					
ΕΛ	Net income tax paid to another state on income earned while a Wisconsin resident .						
54 55	Homestead credit. Attach Schedule H (Full-year Wisconsin residents only)			-			
55 56		55			_		
56	Farmland tax relief credit (Full-year Wisconsin residents only)  Fill in property taxes on farmland	EG					
57	Add lines 50 through 56			•	57		
	efund or Amount You Owe				[31]		
58	If line 57 is more than line 49, subtract line 49 from line 57This is the AN	/OLIN	T OF YO	IID DEEIIND	58		
59	If line 57 is less than line 49, subtract line 57 from line 49. This is the <b>AMOUNT YOU</b>						<b>.</b>
60	Amount of line 58 to be applied to your 1998 estimated tax			_	[00		
00	Although of the do to be applied to your 1000 ostimated tax	00		<u> </u>	_		
	Attach a copy of your federal income tax return and schedules to this return						
	(Also attach a completed Legal Residence Questionnaire, if required. See page 5 of instructions.)						
Si	Sign here  Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.						
	our signature  Spouse's signature (if				. Or my N	Date	
10	opouse a signature (ii	9 ]	January, DO	must sign)		Date	
	I your return to: consin Department of Revenue	Į.	For Departmen		AN D	A   P  C	

P.O. Box 268 P.O. Box 59
Madison, WI 53790-0001 Madison, WI 53785-0001

	1NPR -	Nonresident	and	part-ve	ear residen	ıt — 199
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Name(s) as shown on Form 1NPR	Your social security number

Schedule 1 – Wisconsin Itemized Deduction Credit	(see line 37 instructions)
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1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	
2	Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside		
	Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S.		
	government securities	2	
3	Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	
4	Job expenses and miscellaneous deductions from line 26, federal Schedule A. See instructions for exceptions	4	
5	Other miscellaneous deductions from line 27, federal Schedule A. See instructions for exceptions	5	
6	Add lines 1 through 5	6	
7	Wisconsin standard deduction from Form 1NPR, line 32e	7	
8	Subtract line 7 from line 6. If line 7 is more than line 6, fill in -0-	8	
9	Rate of credit is .05 (5%)	9	X .05
10	Multiply line 8 by line 9. Fill in here and on line 37 of Form 1NPR	10	

Schedule 2 – Married Couple Credit (May be claimed only when both spouses have earned income taxable to Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

	(A	) YOURSELF	(B) YOU	JR SPOUSE
1	Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR	<u>.                                    </u>		
2	Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040),			
	Schedule K-1 (Form 1065), and any other taxable self-employment or earned income,			
	which is included in column B on Form 1NPR 2			
3	Combine lines 1 and 2. This is your total Wisconsin earned income			
4	Add amounts on Form 1NPR, lines 17, 22, and 25, column B. Fill in the total			
	of these adjustments that apply to your or your spouse's income			
5	Subtract line 4 from line 3. This is your Wisconsin qualified earned income			
6	Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here.			
	If more than \$15,000, fill in \$15,000	6		
7	Rate of credit is .02 (2%)	7	X .02	
В	Multiply line 6 by line 7. Fill in here and on line 43 of Form 1NPR. Do not fill in more than \$300	8		

## LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, attach an additional sheet describing your particular circumstances.

NAN	ME(S)	SOCIAL SECURITY NUMBER				
	Please ✓ one: (If married and checking a different box for happropriate box)	nusband and wife, indicate (H) or (W) next to the				
	Full-year Wisconsin resident; did not change domicile fu	rom Wisconsin during 1997.				
	Changed legal residence from Wisconsin during 1997;	have not moved back to Wisconsin.				
	Changed legal residence from Wisconsin during or before	ore 1997; have moved back to Wisconsin.				
	Changed legal residence to Wisconsin from (state) no previous Wisconsin residency. If you check this box,					
	Was a nonresident of Wisconsin for all of 1997. Reside (Nonresident alien; please indicate country)	nt of				
-	u changed your legal residence from Wisconsin during 1996 chat change, answer the following questions.	or 1997 and you did not previously complete a questionnaire				
1.	a. On what date did you move from Wisconsin?					
	b. When you moved from Wisconsin, did you intend to move					
		·				
	Did you establish a legal residence in another state?					
	If yes, in which state and on what date?					
	After establishing legal residency in the new state, list the date					
	When were you physically present in your new state of legal r					
	Did your spouse and dependent children (if any) move to your	r new state of legal residence?				
	If yes, when?					
		On what date did you begin working in your new state of legal residence?				
	b. If your job is a temporary job, do you intend to return to Wisconsin upon its completion?					
	In your new state of legal residence, referred to in question 2,	-				
	a. Register to vote?					
	b. Purchase a home?	If yes, when?				
	c. Obtain a driver's license?					
	d. Register an auto or other vehicle?					
	e. File resident income tax returns?					
	Since changing your legal residence from Wisconsin, have yo					
	a. Performed services for income in Wisconsin?					
	b. Purchased Wisconsin auto license plates?					
	c. Renewed a Wisconsin driver's license?	If yes, when?				
	d. Voted in Wisconsin, in person or by absentee ballot?	If yes, when?				
	<ul><li>e. Attended or sent your children to Wisconsin schools?</li><li>f. Purchased a Wisconsin resident hunting, fishing, or trappir (town/county)?</li></ul>	ng license? If yes, when? Where purchased				
	g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance?					
	n. Listed Wisconsin as your state of legal residence for purposes of your will?					
i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings?						
	j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships?					
	If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action.					
	Did you or your spouse own the real estate you occupied as y					
	If yes, have you disposed of it?	If yes, when?				
4.4	If no, what use do you make of it and how often?	on a Microscopia address on visus 4007 to sections at				
	If you established a legal residence in a new state but are using explain	ng a wisconsin address on your 1997 tax returns, please				