

For the year January 1 – December 31, 1999, or other tax year beginning _____, 1999, ending _____, _____

Place label here or print

Your last name	First name and middle initial	Social security number	If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse
If a joint return, spouse's last name	First name and middle initial	Social security number	
Home address (number and street)		School district number (see page 29)	Checking the above box(es) won't change your tax or refund. Check proper box and fill in name of Wisconsin city, village, or town and the county in which you lived at the end of 1999 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town } _____
City or post office	State		

Filing status Single (check only one box)
 Married filing joint return (even if only one had income)
 Married filing separate return. Fill in spouse's full name and social security number ▶ _____
 Head of household (with qualifying person). Fill in qualifying person's name ▶ _____

Resident status (check the box(es) that applies)
 Full-year resident of Wisconsin
 Nonresident of Wisconsin; Resident of _____ (state)
 Part-year resident of Wisconsin from _____ to _____ (month/day)

Income

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see instructions, page 8)	1 .	. .
2 Interest income (see instructions, page 8)	2 .	. .
3 Dividend income (see instructions, page 9)	3 .	. .
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4 .	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5 .	. .
6 Business income or (loss) (from federal Form 1040, line 12)	6 .	. .
7 Capital gain or (loss) (see instructions, page 9)	7 .	. .
8 Other gains or (losses) (from federal Form 1040, line 14)	8 .	. .
9 IRA distributions (see instructions, page 10)	9 .	. .
10 Pensions and annuities (see instructions, page 10)	10 .	. .
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11 .	. .
12 Farm income or (loss) (from federal Form 1040, line 18)	12 .	. .
13 Unemployment compensation (see instructions, page 11)	13 .	. .
14 Social security benefits (see instructions, page 12)	14 .	. .
15 Other income (see instructions, pages 13-17)	15 .	. .
16 Add lines 1 through 15	16 .	. .

Adjustments to Income

17 IRA deduction (see instructions, page 17)	17 .	. .
18 Student loan interest deduction (see instructions, page 17)	18 .	. .
19 Medical savings account deduction (from federal Form 1040, line 25)	19 .	. .
20 Moving expenses (see instructions, page 17)	20 .	. .
21 One-half of self-employment tax (from federal Form 1040, line 27)	21 .	. .
22 Self-employed health insurance deduction (see instructions, page 18)	22 .	. .
23 Keogh and self-employed SEP and SIMPLE plans (from federal Form 1040, line 29)	23 .	. .
24 Penalty on early withdrawal of savings (from federal Form 1040, line 30)	24 .	. .
25 Alimony paid (from federal Form 1040, line 31a)	25 .	. .
26 Other adjustments included in federal Form 1040, line 32 (list type and amount)	26 .	. .
27 Total adjustments to income. Add lines 17 through 26	27 .	. .

Adjusted Gross Income

28 Subtract line 27, column B from line 16, column B. This is your Wisconsin income	28 .	. .
29 Subtract line 27, column A from line 16, column A. This is your federal income	29 .	. .

30 Divide line 28, column B by line 29, column A. Carry the decimal to four places.
 If the amount in column B is more than the amount in column A, fill in 1.00. This is the ratio of your Wisconsin income to federal income (see instructions, page 18) .

30

PAPER CLIP check or money order here

Tax Computation

31 Fill in Wisconsin income from line 28, column B 31 _____
32 Fill in federal income from line 29, column A 32 _____
33a Aliens (see page 18 to determine if you must check this box) 33a
33b If you can be claimed as a dependent on anyone else's return, check this box
(also see "Exception" in instructions for line 33e on page 19) 33b
33c Find the standard deduction for amount on line 32 using table on page 28 33c _____
33d Fill in ratio from line 30 33d X _____
33e Multiply line 33c by ratio on line 33d. This is your Wisconsin standard deduction 33e _____
34 Subtract line 33e from line 31. This is your Wisconsin net income 34 _____
35 Tax. Compute tax using Schedule 1 (page 3 of Form 1NPR) 35 _____
36 Dependent credit (don't count yourself or your spouse)
Fill in number of dependents x \$50 = 36 _____
37 Senior citizen credit (Caution: see page 19) 37 _____
38 Wisconsin itemized deduction credit. Attach Schedule 2 (page 3 of Form 1NPR) 38 _____
39a Add lines 36 through 38 39a _____
39b Fill in ratio from line 30 39b X _____
39c Multiply line 39a by ratio on line 39b 39c _____
40 Working families tax credit (Full-year Wisconsin residents only) 40 _____
41 Add lines 39c and 40 41 _____
42 Subtract line 41 from line 35. If line 41 is more than line 35, fill in -0- 42 _____
43 Alternative minimum tax. Attach Schedule MT 43 _____
44 Add lines 42 and 43 44 _____
45 Married couple credit. Attach Schedule 3 (page 3 of Form 1NPR) 45 _____
46 Manufacturer's sales tax credit. Attach Schedule MS 46 _____
47 Add lines 45 and 46 47 _____
48 Subtract line 47 from line 44. If line 47 is more than line 44, fill in -0-. This is your net tax. 48 _____
49 Sales and use tax due on out-of-state purchases (see instructions, page 21) 49 _____
50 Endangered resources donation (decreases refund or increases amount owed) 50 _____
51 Penalties on IRAs, other retirement plans, MSAs, etc. (see instructions, page 22) x .33 = 51 _____
52 Add lines 48 through 51 52 _____

Payments and Credits

53 Wisconsin income tax withheld. Attach readable withholding statements 53 _____
54 1999 Wisconsin estimated tax payments and amount applied from 1998 return 54 _____
55 Earned income credit. (Full-year Wisconsin residents only)
Number of qualifying children ____ Federal credit _____ x ____ % = 55 _____
56 Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin
residents only) 56 _____
57 Net income tax paid to another state on income earned while a Wisconsin resident 57 _____
58 Homestead credit. Attach Schedule H (Full-year Wisconsin residents only) 58 _____
59 Farmland tax relief credit (Full-year Wisconsin residents only)
Fill in property taxes on farmland x .13 = 59 _____
60 Add lines 53 through 59 60 _____

Refund or Amount You Owe

61 If line 60 is more than line 52, subtract line 52 from line 60 This is the AMOUNT YOU OVERPAID 61 _____
62 Amount of line 61 you want REFUNDED TO YOU 62 _____
63 Amount of line 61 to be APPLIED TO YOUR 2000 ESTIMATED TAX 63 _____
64 If line 60 is less than line 52, subtract line 60 from line 52 This is the AMOUNT YOU OWE 64 _____

Attach a copy of your withholding statements and your federal income tax return and schedules to this return in the order listed on page 25.

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue
(if tax is due) (if refund or no tax due)
P.O. Box 268 P.O. Box 59
Madison, WI 53790-0001 Madison, WI 53785-0001

For Department Use Only

Table with 10 columns: R, M, Y, T, MAN, D, A, P, C

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

Schedule 1 – Tax Computation

1. If your filing status is:
 - Single or head of household, fill in \$7,620
 - Married filing joint return, fill in \$10,160
 - Married filing separate return, fill in \$5,080
1. _____ .
2. Fill in the ratio from Form 1NPR, line 30 2. **X** .
3. Multiply line 1 by line 2 3. _____ .
4. Fill in the amount from Form 1NPR, line 34 4. _____ .
5. Fill in the smaller of line 3 or line 4 5. _____ .
6. Multiply line 5 by 4.77% (.0477). Round the result to the nearest cent 6. _____ .
7. Subtract line 5 from line 4. If the result is zero, skip lines 8 through 11 and go to line 12 7. _____ .
8. Fill in the smaller of line 3 or line 7 8. _____ .
9. Multiply line 8 by 6.37% (.0637). Round the result to the nearest cent 9. _____ .
10. Subtract line 8 from line 7. If the result is zero, skip line 11 and go to line 12 10. _____ .
11. Multiply line 10 by 6.77% (.0677). Round the result to the nearest cent 11. _____ .
12. Add lines 6, 9, and 11. Fill in the total here and on Form 1NPR, line 35 12. _____ .

Schedule 2 – Wisconsin Itemized Deduction Credit (see line 38 instructions)

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 33e 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 38 of Form 1NPR 10 _____ .

Schedule 3 – Married Couple Credit (May be claimed only when both spouses have earned income taxable by 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) YOUR SPOUSE
1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR 1 _____ .	_____ .	_____ .
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 3 _____ .	_____ .	_____ .
4. Add amounts on Form 1NPR, lines 17, 23, and 26, column B. Fill in the total of these adjustments that apply to your or your spouse's income 4 _____ .	_____ .	_____ .
5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income ... 5 _____ .	_____ .	_____ .
6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$14,000, fill in \$14,000 6 _____ .	_____ .	_____ .
7. Rate of credit is .025 (2.5%) 7 X .025	_____ .	_____ .
8. Multiply line 6 by line 7. Fill in here and on line 45 of Form 1NPR. Do not fill in more than \$350 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.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please ✓ one: (If married and checking a different box for husband and wife, indicate (H) or (W) next to the appropriate box)

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 1999.
- Changed legal residence from Wisconsin during 1999; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 1999; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from _____(state) on _____(date) during 1999; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 1999. Resident of _____
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 1998 or 1999 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. _____
2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
b. Was your job permanent, temporary, or seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:
 - a. Register to vote? _____ If yes, when? _____ If no, why not? _____
 - b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
 - c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
 - d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
 - e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
 - a. Performed services for income in Wisconsin? _____ If yes, when? _____
 - b. Purchased Wisconsin auto license plates? _____ If yes, when? _____
 - c. Renewed a Wisconsin driver's license? _____ If yes, when? _____
 - d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when? _____
 - e. Attended or sent your children to Wisconsin schools? _____ If yes, when? _____
 - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____ If yes, when? _____
Type of license? _____ County purchased in? _____
 - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____
 - h. 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? _____ If yes, when? _____
 - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____ If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 1999 tax returns, please explain. _____