

1NPR

Wisconsin income tax Nonresident and part-year resident

2002

For the year January 1 – December 31, 2002, or other tax year beginning _____, 2002, ending _____, 20__

Place label here or print

Your last name		First name and middle initial	Social security number	Full-year residents – If you want \$20 to go to the State Election Campaign Fund, fill in the code number of the party of your choice (see page 5 for list of code numbers). This designation will increase your tax, but you are automatically allowed a credit that offsets that increase.	Code Number <input type="checkbox"/>
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 35)	Check proper box and fill in name of Wisconsin city, village, or town and the county in which you lived at the end of 2002 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town County of _____	
City or post office	State	Zip code	_____		

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) (see page 6).

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) **NOTE** If you changed your legal residence from Wisconsin to another state during 2002, complete the residence questionnaire on page 4.

Income

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see instructions, page 9)	1 .00	.00
2 Taxable interest (see instructions, page 9)	2 .00	.00
3 Ordinary dividends (see instructions, page 10)	3 .00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4 .00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5 .00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6 .00	.00
7 Capital gain or (loss) (see instructions, page 10)	7 .00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8 .00	.00
9 IRA distributions (see instructions, page 11)	09 .00	.00
10 Pensions and annuities (see instructions, page 11)	10 .00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11 .00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	12 .00	.00
13 Unemployment compensation (see instructions, page 13)	13 .00	.00
14 Social security benefits (see instructions, page 13)	14 .00	.00
15 Other income (see instructions, pages 14-19)	15 .00	.00
16 Add lines 1 through 15	16 .00	.00

Adjustments to Income

17 Educator expenses (see instructions, page 19)	17	Not deductible for Wisconsin
18 IRA deduction (see instructions, page 19)	18	.00
19 Student loan interest deduction (see instructions, page 19)	19	.00
20 Tuition and fees deduction (see instructions, page 19)	20	Not deductible for Wisconsin
21 Archer MSA deduction (from federal Form 1040, line 27)	21	.00
22 Moving expenses (see instructions, page 19)	22	.00
23 One-half of self-employment tax (from federal Form 1040, line 29)	23	.00
24 Self-employed health insurance deduction (see instructions, page 19)	24	.00
25 Self-employed SEP, SIMPLE, and qualified plans (from federal Form 1040, line 31)	25	.00
26 Penalty on early withdrawal of savings (from federal Form 1040, line 32)	26	.00
27 Alimony paid (from federal Form 1040, line 33a)	27	.00
28 Other adjustments included in federal Form 1040, line 34 (list type and amount)	28	.00
29 Total adjustments to income. Add lines 17 through 28	29	.00

Adjusted Gross Income

30 Subtract line 29, column B from line 16, column B. This is your Wisconsin income	30	.00
31 Subtract line 29, column A from line 16, column A. This is your federal income	31	.00
32 Divide line 30 by line 31. Carry the decimal to four places. If the amount on line 30 is more than the amount on line 31, fill in 1.00. (See instructions, page 20.)	32	_____

PAPER CLIP check or money order here

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

33 Fill in the larger of Wisconsin income from line 30, column B or federal income from line 31, column A. But , if Wisconsin income from line 30 is zero or less, fill in -0-	33		.00
34a If you can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 34c on page 21	34a	<input type="checkbox"/>	
34b Aliens (see page 20 to determine if you must check this box)	34b	<input type="checkbox"/>	
34c Find the standard deduction for amount on line 31 using table on page 34	34c		.00
35 Subtract line 34c from line 33. If line 34c is more than line 33, fill in -0-	35		.00
36a Deduction for exemptions (from line 6 of Exemption Worksheet, page 21)	36a		.00
36b Fill in number of dependents (do not count yourself or your spouse)	36b		
36c If you (or your spouse if filing jointly) were age 65 or over, check here	36c	<input type="checkbox"/> You <input type="checkbox"/> Spouse	
37 Subtract line 36a from line 35. If line 36a is more than line 35, fill in -0-	37		.00
38 Tax (see table on page 36)	38		.00
39 Itemized deduction credit. Complete Schedule 1 (page 3, Form 1NPR)	39		.00
40 School property tax credit (Part-year and full-year residents only)			
a. Renters:			
Rent paid in 2002 – heat included . . . . .		.00	
Rent paid in 2002 – heat not included . . . . .		.00	
Find credit from table, page 22 . . . ▶	40a		.00
b. Homeowners:			
Property taxes paid on home in 2002 . . . . .		.00	
Find credit from table, page 23 . . . ▶	40b		.00
41 Add lines 39, 40a, and 40b.	41		.00
42 Subtract line 41 from line 38. If line 41 is more than line 38, fill in -0-	42		.00
43 Fill in ratio from line 32	43	x .	
44 Multiply line 42 by ratio on line 43. If you checked the box on line 34a, see instructions, page 24	44		.00
45 Armed forces member credit (Full-year Wisconsin residents only)	45		.00
46 Working families tax credit (Full-year Wisconsin residents only)	46		.00
47 Add lines 45 and 46	47		.00
48 Subtract line 47 from line 44. If line 47 is more than line 44, fill in -0-	48		.00
49 Alternative minimum tax. Attach Schedule MT	49		.00
50 Add lines 48 and 49	50		.00
51 Married couple credit. Complete Schedule 2 (page 3, Form 1NPR)	51		.00
52 Manufacturer's sales tax credit. Attach Schedule MS	52		.00
53 Add lines 51 and 52	53		.00
54 Subtract line 53 from line 50. If line 53 is more than line 50, fill in -0-. This is your net tax.	54		.00
55 Sales and use tax due on out-of-state purchases (see instructions, page 25)	55		.00
56 Recycling surcharge. Attach Schedule RS	56		.00
57 Packers football stadium donation (decreases refund or increases amount owed)	57		.00
58 Endangered resources donation (decreases refund or increases amount owed)	58		.00
59 Penalties on IRAs, other retirement plans, MSAs, etc. (see instructions, page 26) . . ▶		.00 x .33 =	.00
60 Add lines 54 through 59	60		.00

Payments and Credits

61 Wisconsin income tax withheld. Attach readable withholding statements	61		.00
62 2002 Wisconsin estimated tax payments and amount applied from 2001 return	62		.00
63 Earned income credit. (Full-year Wisconsin residents only)			
Number of qualifying children _____ Federal credit _____ .00 x _____ % =	63		.00
64 Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin residents only)	64		.00
65 Net income tax paid to another state on income earned while a Wisconsin resident	65		.00
66 Homestead credit. Attach Schedule H (Full-year Wisconsin residents only)	66		.00
67 Farmland tax relief credit (Full-year Wisconsin residents only)			
Fill in property taxes on farmland ▶		.00 x .30 =	.00
68 Add lines 61 through 67	68		.00

Name(s) as shown on Form 1NPR	Your social security number
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Refund or Amount You Owe

69 If line 68 is more than line 60, subtract line 60 from line 68 This is the AMOUNT YOU OVERPAID	69	.00
70 Amount of line 69 you want REFUNDED TO YOU	70	.00
71 Amount of line 69 to be APPLIED TO YOUR 2003 ESTIMATED TAX	71	.00
72 If line 68 is less than line 60, subtract line 68 from line 60 This is the AMOUNT YOU OWE	72	.00
73 Underpayment interest. Also include on line 72	73	.00

Attach a copy of your federal income tax return and schedules to this return.

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
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Mail your return to: Wisconsin Department of Revenue	<small>For Department Use Only</small>									
<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	R	M	Y	T	MAN	D	A	P	C
PO Box 268	PO Box 59									
Madison WI 53790-0001	Madison WI 53785-0001									

STAPLE withholding statements here

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 39 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. Add lines 1 through 3	4	. . . . .
5a. Wisconsin standard deduction from Form 1NPR, line 34c	5a	. . . . .
5b. Ratio from Form 1NPR, line 32	5b	x
5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c (Note If you checked the box on Form 1NPR, line 34a, and your standard deduction on line 34c is from line 7 of the Standard Deduction Worksheet for Dependents on page 21, fill in the amount from line 5a on line 5c)	5c	. . . . .
6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in -0-	6	. . . . .
7. Rate of credit is .05 (5%)	7	x .05
8. Multiply line 6 by line 7. Fill in here and on line 39 of Form 1NPR	8	. . . . .

Schedule 2 – 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. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2.	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 18, 25, and 28, 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 \$16,000, fill in \$16,000	6	. . . . .
7. Rate of credit is .03 (3%)	7	X .03
8. Multiply line 6 by line 7. Fill in here and on line 51 of Form 1NPR. Do not fill in more than \$480	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 2002.
- Changed legal residence from Wisconsin during 2002; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2002; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2002; 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 2002. Resident of _____
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2001 or 2002 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 2002 tax returns, please explain.
