

## **CAUTION**

This revision version of the Form 1NPR instructions was placed on the Internet on January 22, 2003. The previous version of the Form 1NPR instructions contained an error. The instructions for line 67 have been revised to reflect the fact that the maximum amount of farmland tax relief credit is \$1,500.

# 1NPR

Form 1NPR instructions

2002

## *Wisconsin income tax for nonresidents and part-year residents*

### New This Year!

- All military and uniformed services retirement pay is exempt from Wisconsin income tax. See page 11.
- The subtraction for up to \$3,000 of the amount contributed to a Wisconsin state-sponsored college savings account is now allowed to grandparents. See page 17.
- Zeros are preprinted on the forms in the cents column. The use of whole dollar amounts will reduce processing time and costs. See page 8.
- The method used to compute tax on the Form 1NPR has been revised and made easier for most people. However, because the tax computation is different from the method used on last year's form, extra care should be exercised when completing lines 33 through 38 of the form.

### Tax Tips

- Don't overlook the deduction for exemptions. This deduction is allowed to all taxpayers except those who are claimed as a dependent on someone else's return. See page 21.
- If you changed your domicile from Wisconsin during 2002, be sure to complete the Legal Residence (Domicile) Questionnaire on page 4 of Form 1NPR.
- Attach a complete copy of your federal tax return and any other required schedules.



### Call For Help ...

Telephone help numbers and office locations in your area are on **Page 4**.

**Filing Deadline is  
Tuesday, April 15, 2003**

#### 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 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 2002.

**Nonresident** You are a nonresident if you aren't domiciled in Wisconsin for any part of 2002.

**Part-year resident** You are a part-year resident if you are domiciled in Wisconsin for part of 2002.

#### 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 on 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 or students).

**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 on page 2 entitled “What is domicile?”. For more information, get Publication 104, *Wisconsin Taxation of Military Personnel*. See page 4 for information on how to get this publication.

**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 2002, you must file a Wisconsin return.

**Gross income** means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn’t include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest.

**Other filing requirements** You may have to file a return even if your gross income is less than \$2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person’s income tax return (for example, on your parent’s return) and you have gross income of more than \$750 which included at least \$251 of unearned income. Unearned income includes interest, dividends, and capital gain distributions, etc., that are reportable to Wisconsin.

- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, or medical savings account.
- You are subject to the Wisconsin alternative minimum tax.

**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 2002, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 31 of Form INPR, fill in a -0- on line 38, and complete lines 61, 62, 68, 69, and 70.) If you are a resident of Illinois, Indiana, Kentucky, Michigan, or Minnesota, see the exception under line 1 instructions on page 9.

### 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 9).
- 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 multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.

### Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 2002, you must file Wisconsin Form INPR.

If you are a full-year resident of Wisconsin in 2002, 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 INPR.

### When should I file?

You should file as soon as you can, but not later than **April 15, 2003**. 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 2002 Wisconsin income tax returns and pay any tax due by March 3, 2003, to avoid interest for underpayment of estimated tax.

### Need more time to file?

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

*How to Get an Extension* You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form INPR, attach either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 4-month extension provision).

**Note** You will owe interest on any tax that you have not paid by April 15, 2003. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2003, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2003. Submit the payment with a 2002 Wisconsin Form 1-ES. You can get this form at any Department of Revenue office. (**Exception** You will not be charged interest for 2002 during an extension period if (1) you served in support of Operation Enduring Freedom in the United States, or (2) you qualify for a federal extension because of service in a combat zone due to your participation in Operation Enduring Freedom. Write "Operation Enduring Freedom" on the top of the first page of your Form INPR.)

### Where can I get help or additional forms and publications?

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

(**Note** Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address indicated below the signature area on your return.)

Madison – Customer assistance:  
2135 Rimrock Rd.  
Mail Stop 5-77  
PO Box 8949 (zip code 53708-8949)  
phone: (608) 266-2772  
e-mail: income@dor.state.wi.us

Madison – Forms requests:  
(cont'd.) Mail Stop 1-151  
PO Box 8951  
Madison WI 53708-8951  
phone: (608) 266-1961  
e-mail: forms@dor.state.wi.us

Milwaukee – State Office Bldg., 819 N. 6th St., Rm. 408  
(zip code 53203-1682)  
income tax information (414) 227-4000  
forms requests (414) 227-4440

Appleton – 265 W. Northland Ave.  
(zip code 54911-2091)  
phone: (920) 832-2727

Eau Claire – State Office Bldg., 718 W. Clairemont Ave.  
(zip code 54701-6190)  
phone: (715) 836-2811

Other 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, Marinette, Oshkosh, Racine, Rhinelander, Rice Lake, Sheboygan, Superior, Tomah, Waukesha, Wausau, and Wisconsin Rapids. The Department of Revenue also has offices in Chicago, Illinois; Minneapolis, Minnesota; and New York, New York.

**Fax** To receive tax forms and publications by fax, call the department from the telephone connected to your fax machine at (608) 261-6229.

**Internet address** You can access the department's web site 24 hours a day, 7 days a week, at [www.dor.state.wi.us](http://www.dor.state.wi.us). From this web site, you can:

- Download forms, instructions, and publications
- See answers to frequently asked questions
- Send us comments or request help by e-mail

**TTY equipment** Telephone help is available using TTY equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY 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.

#### 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 2002 |
| 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
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 205 Do You Owe Wisconsin Use Tax?
- 400 Wisconsin’s Recycling Surcharge
- 405 Wisconsin Taxation of Native Americans
- 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 in Madison or (414) 227-4907 in Milwaukee or visit our Internet web site**

If you need to contact us about your refund, please wait at least 10 weeks after filing your return. Refund information may not be available until that time.

You may call one of the above numbers or write to Department of Revenue, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

If you call from a touch-tone telephone, an automated response is available 24 hours a day, 7 days a week. If you need to speak with an operator, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m.

You may also get information on your refund using our secure Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

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 and address** If your booklet has a mailing label with your name on the front cover, peel off the label. Place it in the name and address area of the tax return that you file. If your name or address is wrong, cross out any wrong information and print the correct information clearly on the label. If you are married filing a joint return, check that your spouse’s name is also on the label and that it is correct. 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 do not have a label, print or type your name and address. If you are married filing a joint return, fill in your spouse’s name (even if your spouse didn’t have any income).

**Social security number** Fill in your social security number. Also fill in your spouse’s social security number if you are married filing a joint return.

**Note** You must fill in your social security number even if you use the mailing label from the cover of your tax booklet.

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN) by the federal Internal Revenue Service, fill in your ITIN wherever your social security number is requested on your return.

**State election campaign fund** *Nonresidents and part-year residents* — Don’t fill in this box.

*Full-year residents* — You may designate \$20 to this fund by filling in the code number for the political party of your choice, or you may choose to have the amount designated go to a general account for the use of all eligible candidates for state office. Choose the appropriate code number from the list below. Fill in the code number in the space provided.

- Political party and code number:**
- Democratic . . . . . 1
  - Republican . . . . . 2
  - Wisconsin Greens . . . . . 3
  - Libertarian . . . . . 4
  - Constitution . . . . . 5
  - General Account . . . . . 6

The amount you may designate is limited to the amount of your net tax (line 54 of Form 1NPR). If your net tax is less than \$20, the amount of your designation will be adjusted accordingly.

The designation will increase your income tax liability. However, by making the designation you are also entitled to a credit equal to the amount of your designation. This credit offsets the increase in tax liability. Because this credit is automatically allowed to you when you make the designation, no further action is required to claim the credit.

**School district number** *Nonresidents* – don’t fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 35. Fill in the number of the school district in which you lived on December 31, 2002, or before leaving Wisconsin.

■ **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 in which you lived on December 31, 2002, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **Filing status** Check one of the boxes to indicate your filing status for 2002. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2002 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 2002*. This publication has information on what income you must report. See page 4 for information on how to get this publication.

**Single** You may check the "single" box if any of the following was true on December 31, 2002:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2002, and did not remarry in 2002.

**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 may check the "married filing a joint return" box if **any** of the following is true.

- You were married as of December 31, 2002.
- Your spouse died in 2002 and you did not remarry in 2002.
- Your spouse died in 2003 before filing a 2002 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 2002. You also can't file a joint return if you and your spouse have different tax years.

**Exception** If at the end of 2002 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 may not, after the due date for filing that return, amend it to file as married filing separate return.

**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 provided.

If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

**Head of household** If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) can use this filing status. Certain married people who lived apart from their spouse for the last 6 months of 2002 may also be able to use this status.

If you do not have to file a federal return, contact any Department of Revenue office to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

■ **Resident status** Check one of the boxes to indicate your resident status in 2002. See the definitions on page 2.

If you are married and you and your spouse had different domiciles in 2002, check one of the boxes to indicate your resident status. Also, check one of the boxes to indicate your spouse's resident status in 2002.

For example, if the husband was domiciled in Wisconsin from January 1 through October 15, 2002, but the wife was domiciled in Wisconsin for all of 2002, you would indicate this as follows:

- Full-year resident of Wisconsin - wife
- Nonresident of Wisconsin
- Part-year resident of Wisconsin from 1/1 to 10/15 (month/day) - husband

**Legal residence (domicile) questionnaire** If you changed your domicile from Wisconsin during 2001 or 2002 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 31, fill in the same amounts you reported on your federal return.

**Note** If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) 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 28. The amount reported on line 22 of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

## 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 (IRS). 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 IRS.
- The federal income that you must use to complete column A of Form 1NPR may 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, 1999.

With the exception of most provisions of the federal Community Renewal Tax Relief Act of 2000 and the Economic Growth and Tax Relief Reconciliation Act of 2001, new federal laws enacted after December 31, 1999, may not be used for Wisconsin.

Following is a partial listing of provisions of federal law enacted during 2000, 2001, and 2002 that may not be used for Wisconsin for 2002. See the instructions for Wisconsin Schedule I for a comprehensive listing of federal law changes that may not be used for Wisconsin for 2002.

1. The deduction for books, supplies, equipment, and supplementary materials used in the classroom by educators.
2. The special additional first-year 30% depreciation allowance.
3. The extension of the deduction of 100% of the cost of qualified clean-fuel vehicle property.
4. Expansion of exclusion for qualified foster care payments.
5. The expensing of environmental remediation costs.
6. The treatment of extraterritorial income.
7. The deduction for higher education expenses.
8. The exclusion for survivor benefits for public safety officers killed in the line of duty before December 31, 1996.

Wisconsin law also provides that the following provision of federal law does not apply for Wisconsin (even though this provision was enacted into federal law prior to December 31, 1999):

- The exclusion for 50% of the gain from the sale or exchange of qualified small business stock issued after August 10, 1993, and held for more than five years.

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 31 of Form 1NPR (and

amounts filled in on Schedule 1 on page 3 of Form 1NPR) should be the revised amount from Schedule I. See page 4 for information on how to get Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2002 (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 2002.

You may also have to fill in Schedule I if you sold property during 2002, 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 instructions 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. See page 4 for information on how to get Schedule T.

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. 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. 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 2002? 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 2002*. See page 4 for information on how to get this publication.

- **Medical care insurance** Did you pay medical care insurance costs during 2002 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:

- Long-term care insurance,
- 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 Part A and/or Part B, as appropriate, to figure your subtraction:

**Part A – Self-Employed Persons**

**Step 1** If you are self-employed, complete Worksheet 1.

<b>Worksheet 1 – Self-Employed Persons</b>	
1. Amount you paid for medical care insurance in 2002 while you were self-employed . . . . .	1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . .	2. _____
3. Subtract line 2 from line 1 . . . . .	3. _____

**Step 2** Use the following formula to prorate line 3.

Amount from line 3 of Worksheet 1	x	$\frac{\text{Net earnings from a trade or business* taxable to Wisconsin}}{\text{Total net earnings from a trade or business*}}$	=	Tentative deduction
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\* For a self-employed person, net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, 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 your net earnings from a trade or business taxable to Wisconsin. Fill in this smaller amount in the Wisconsin column of line 24. **(Exception** If you claimed the federal self-employed health insurance deduction on your federal return and you included long-term care insurance in such deduction, go on to Step 4.)

**Step 4** Add the amount of long-term care insurance which is included on line 30 of your federal Form 1040 to your Wisconsin subtraction for medical care insurance. Fill in the total in the Wisconsin column of line 24.

**Part B – Employees**

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

<b>Worksheet 2 – Employees</b>	
1. Amount you paid for medical care insurance in 2002 while you were an employee whose employer did not contribute toward the cost of the insurance . . . . .	1. _____
2. Fill in one-half of the amount on line 1 . . . . .	2. _____

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

Amount from line 2 of Worksheet 2	x	$\frac{\text{Net earnings from a trade or business* taxable to Wisconsin}}{\text{Total net earnings from a trade or business*}}$	=	Tentative deduction
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\* For an employee, net earnings from a trade or business means wages, salaries, tips, and other employee compensation of both spouses.

**Step 3** Your subtraction for medical care insurance is the smaller of the tentative deduction computed in Step 2 above or the amount of net earnings from a trade or business taxable to Wisconsin. See the Modifications in the instructions for line 1 for information on claiming the subtraction.

**CAUTION** If you qualify for the subtraction both as a self-employed person and as an employee, your total subtraction (amounts determined in Step 3 of Parts A and B) cannot be more than the total amount paid for medical care insurance during the period in which you were self-employed and in which you were an employee whose employer did not contribute towards the cost of the insurance, less the amount on line 2 of Worksheet 1.

■ **Rounding off to whole dollars** You will notice that the form has preprinted zeros in the place used to enter cents. This means that all amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

When you round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

Line 1 instructions – continued

## ■ 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 received 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 received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received 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 30, column B. Fill in the amount of Wisconsin tax withheld from your wages on lines 61, 68, 69, and 70. 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. See page 4 for information on how to get Form W-222.

- 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.
- If you filed your federal return on Form 1040NR or Form 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B of line 1 of Form 1NPR.

### Modifications

- **Medical care insurance** If you are an employee whose employer does not contribute toward the cost of your medical care insurance, see page 8. 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, 2002.
2. You were under age 65 on December 31, 2002.
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 2002, 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*. See page 4 for information on how to get Schedule 2440W. *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 Taxable interest

**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 Tax Record.

**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 on page 10 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 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

Line 2 instructions – continued

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 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, (8) Wisconsin professional baseball park district bonds, (9) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands, (10) local cultural arts district bonds, and (11) Wisconsin professional football stadium bonds. 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 . . . . .	1. _____
2. U.S. government interest included on line 1 . . . . .	2. _____
3. Subtract line 2 from line 1 . . . . .	3. _____
4. Amount of interest on line 3 received while a Wisconsin resident and tax-option interest income from Wisconsin while a nonresident . . . . .	4. _____
5. State and municipal bond interest received while a Wisconsin resident . . . . .	5. _____
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR . . . . .	6. _____

■ **Line 3 Ordinary dividends**

**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 attribut-

Line 3 instructions – continued

able to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

**Modification**

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

**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 7.

■ **Line 7 Capital gain or (loss)**

**Federal column** Fill in the amount from line 13 of federal Form 1040 or line 10 of Form 1040A.

**Wisconsin column** *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources. (See definition of Wisconsin sources on page 11.) 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 on page 11) while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 60% exclusion for net long-term capital gain, and your deduction for net capital loss is limited to \$500. If you have any capital gain or loss taxable to

## Line 7 instructions – continued

Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss.

**Note** If the only amount on line 13 of Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust, 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 also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

**Did you sell your Wisconsin home?** If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for 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.

### 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 7.

## Line 9 IRA distributions

**Federal column** Fill in the amount from line 15b of federal Form 1040 or line 11b 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 12b 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

## Line 10 instructions – continued

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.

- **Military and uniformed services retirement benefits** Don't include on line 10, column B retirement benefits received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan), and
- (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

- **Other retirement benefits** Don't include on line 10, column B amounts received from the retirement systems listed on page 12 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 and payments you receive are from an account established before 1964, or
3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

*Line 10 instructions – continued*

The specific retirement systems are:

- A. 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.
- B. Federal retirement systems** – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees' Retirement System.

**Note** You must include the following on line 10, column B:

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

**CAUTION** Your retirement benefits are not taxable only if they are based on qualified membership in one of the retirement systems listed in A or B above. Qualified membership is membership that began before January 1964 as explained above. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

- **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 12b 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.

*Line 11 instructions – continued*

**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.
- 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*. See page 4 for information on how to get this publication.

- **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 7.

## ■ 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.

Line 12 instructions – continued

**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 7.

■ **Line 13 Unemployment compensation**

**Federal column** Fill in the amount from line 19 of federal Form 1040, line 13 of Form 1040A, line 3 of Form 1040EZ, or line D of your TeleFile Tax Record.

**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.

**Step 1** Complete the worksheet below.

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

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

\* Do not include any railroad unemployment insurance benefits here.

If you filed your federal return on Form 1040A or 1040EZ or by TeleFile, also fill in on line 13 any Alaska Permanent Fund dividends received while a Wisconsin resident.

■ **Line 14 Social security benefits**

**Federal column** Fill in the amount from line 20b of federal Form 1040 or line 14b 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 2002), complete both the worksheet on page 14 and the formula to figure the amount taxable by Wisconsin. Otherwise, use only the formula to figure the amount taxable by Wisconsin.

**Note** Lines 1 and 2 of the worksheet on page 14 refer to lines on the federal Social Security Benefits Worksheet that is in the federal Form 1040 and Form 1040A instructions. You may have used one of the other federal worksheets (e.g., the worksheet for social security recipients who contribute to an IRA). If so, use the equivalent lines on that worksheet. If you got a lump-sum payment of benefits for prior years, you may have used separate worksheets for each year to figure the amount of social security taxable on your federal return. In this case, contact any Department of Revenue office for information on how to figure the nontaxable amount.

**Unemployment Compensation Worksheet**

Check only one box.

- A. Married filing a joint return – write \$18,000 on line 3 below.
- B. Married not filing a joint return and lived with your spouse at any time during the year – write -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 – write \$12,000 on line 3 below.
- D. Single – write \$12,000 on line 3 below.

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A, line 3 of Form 1040EZ, or line D of your federal TeleFile Tax Record) ..... 1. \_\_\_\_\_
2. Fill in your federal adjusted gross income from line 35 of federal Form 1040 (line 21 of Form 1040A, line 4 of Form 1040EZ, or line I of your federal TeleFile Tax Record) ..... 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 14b 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 zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 ..... 7. \_\_\_\_\_
8. Fill in one-half of the amount on line 7 ..... 8. \_\_\_\_\_
9. Fill in the smaller amount of line 1 or line 8. .... 9. \_\_\_\_\_

Line 14 instructions – continued

**Wisconsin Social Security Benefits Worksheet**  
(Keep for your records)

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. \_\_\_\_\_

	<b>Formula</b>		
SS from line 14, Col. A, Form 1NPR or line 4 of worksheet (if used)	x $\frac{\text{SS* received while a Wis. resident}}{\text{Total SS received from line 20a, Form 1040 or line 14a, Form 1040A}}$	=	SS taxable by line 14, Col. B Form 1NPR

\* 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**

The modifications listed below may either increase or decrease the amount you fill in on line 15, column B. Treat any addition as a positive number and any subtraction as a negative number. Attach a description of each addition and subtraction you make on line 15. Combine your modifications with your “other income” reportable in column B and fill in the net result. If the net result is a negative number, put brackets around the number.

• **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 if you were not actively engaged in farming. To be “actively engaged in farming” with respect to a farming operation, you must make a significant contribution of:

- Capital, equipment, or land, or a combination of capital, equipment, or land; and
- Active personal labor or active personal management, or a combination of both.

Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:

- The type of crops and livestock produced;
- The normal and customary farming practices of the area; and
- The total amount of labor and management which is necessary for such a farming operation in the area.

Line 15 instructions – continued

In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

Your combined net losses from farming operations in which you are *not* actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing separately).

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Include only losses that you included in the Wisconsin column of Form 1NPR. Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the following tables, include the excess on line 15.

<b>Farm Loss Limits – Single persons and married persons filing joint return</b>		
<b>Nonfarm Wisconsin Adjusted Gross Income</b>		
<b>More Than</b>	<b>But Not More Than</b>	<b>Maximum Allowable Loss</b>
\$ 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	..... 600,000	5,000
600,000	.....	No Loss

<b>Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)</b>		
<b>Nonfarm Wisconsin Adjusted Gross Income</b>		
<b>More Than</b>	<b>But Not More Than</b>	<b>Maximum Allowable Loss</b>
\$ 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	..... 300,000	2,500
300,000	.....	No Loss

**Example** For 2002, a single person who is a nonresident is not actively engaged in farming. He reports a loss of \$35,000 on Schedule E from a Wisconsin farm partnership, 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 (farm partnership loss). 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.

Line 15 instructions – continued

Line 15 instructions – continued

• **Farm loss carryover** If you were subject to farm loss limitations (see modification for farm losses on page 14 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 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 2001 of \$30,000. For 2002 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 2002? 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 from a prior year 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 2001 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2001 Wisconsin return. In 2002, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2002 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 2002, 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*, for more details on computing the NOL and the allowable deduction. See page 4 for information on how to get this publication.

• **Manufacturer's sales tax credit** Fill in the amount of manufacturer's sales tax credit that you computed for 2002. This is the amount from line 10 (line 11 for beneficiaries of an estate or trust) of Schedule MS. The amount of your credit is income and must be reported on your Wisconsin Form INPR, even if you cannot take the full credit this year and must carry part of it

forward. (**Note** Manufacturer's sales tax credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modifications described on page 12 for tax-option (S) corporations and partnerships.)

• **Long-term care insurance** If you paid long-term care insurance costs during 2002, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

"Long-term care insurance policy" means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

"Long-term care insurance policy" does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. "Continuing care contract" means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person's life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000.
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person's estate (if the amount is expressed as a percentage of the person's estate) to the service provider upon the person's death.

If you paid long-term care insurance costs during 2002 for a policy which covers you or your spouse, complete the following three steps to determine the amount of your subtraction.

**Step 1** Complete the following worksheet.

<b>Worksheet – Long-Term Care Insurance</b>	
1. Amount paid for long-term care insurance in 2002 .....	1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 30 of federal Form 1040 ....	2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse .....	3. _____
4. Add lines 2 and 3 .....	4. _____
5. Subtract line 4 from line 1 .....	5. _____

**Step 2** Use the following formula to prorate the long-term care insurance.

	Amount		Wages, unearned income, and net earnings from a trade or business* taxable by Wisconsin		Tentative subtraction
from line 5 of worksheet	x	Total wages, unearned income, and net earnings from a trade or business*	=		

\* Use the total taxable wages, taxable unearned income (for example, interest, dividends, pensions, capital gains, etc.), and

Line 15 instructions – continued

net earnings from a trade or business (include both spouses' income if married filing a joint return). Net earnings from a trade or business is income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

**Step 3** Your subtraction for long-term care insurance is the smaller of the tentative deduction computed in Step 2 or the amount of wages, unearned income, and net earnings from a trade or business taxable by Wisconsin.

- **Development zones credit and technology zone credit** Include on line 15 the amount of your development zones credit from Wisconsin Schedule DC and your technology zone credit from Schedule TC. The amount of your development zones credit and technology zone credit is income and must be reported on Form INPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Development zones credit and technology zone credit that you receive from a partnership or tax-option (S) corporation will be accounted for when you make the modifications described on page 12 for tax-option (S) corporations and partnerships.)

- **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 2002 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2002, 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 2000, 2001, and 2002. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.
- **Tuition expenses** You may be able to claim a subtraction for up to \$3,000 (per student) of the amount you paid during 2002 for tuition for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

The tuition must have been paid during 2002 to attend any of the following:

- Classes **in Wisconsin** at a school which qualifies as a university, college, or technical college. A "university, college, or technical college" is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes **in Wisconsin** at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota **under the Minnesota–Wisconsin tuition reciprocity agreement**.

Line 15 instructions – continued

- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

The subtraction does not apply to tuition paid to pre-schools or elementary or secondary schools (for example, grade schools and high schools).

Tuition paid to a school which fits into one of the four categories listed above may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition paid to a school which does not fit into any of the four categories listed above may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin, and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

**Caution** The subtraction only applies to tuition. Amounts paid as separate charges for other items such as books, supplies, room and board, or other costs may not be subtracted.

You cannot claim a subtraction for tuition paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (EdVest or "tomorrow's scholar"). This limitation applies only if you previously claimed a subtraction for contributions to the EdVest or "tomorrow's scholar" program.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount from:

- line 35 of Form 1040
- line 21 of Form 1040A
- line 4 of Form 1040EZ
- line I of your TeleFile Tax Record
- line 34 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your filing status is:

#### Single or Head of Household

- If your federal adjusted gross income is \$50,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition expense. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$50,000 but less than \$60,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$60,000 or more, you may not subtract any amount for tuition expenses.

Line 15 instructions – continued

Line 15 instructions – continued

**Married Filing Joint Return**

- If your federal adjusted gross income is \$80,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition expense. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$80,000 but less than \$100,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$100,000 or more, you may not subtract any amount for tuition expenses.

**Married Filing Separate Return**

- If your federal adjusted gross income is \$40,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition expense. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$40,000 but less than \$50,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$50,000 or more, you may not subtract any amount for tuition expenses.

**Step 1** Complete the worksheet below as required for your filing status.

<b>Tuition Expense Worksheet</b>	
<b>Caution</b> Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.	
1. Amount paid for tuition in 2002. Do not fill in more than \$3,000 per student . . . . .	1. _____
2. Fill in your federal adjusted gross income . . . . .	2. _____
3. Fill in \$50,000 (\$80,000 if married filing joint return or \$40,000 if married filing separate return) . . . . .	3. _____
4. Subtract line 3 from line 2 . . . . .	4. _____
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount . . . . .	5. _____
6. Multiply line 1 by the decimal amount on line 5 . . . . .	6. _____
7. Subtract line 6 from line 1. This is the amount of tuition expense to use in the formula in Step 2 . . . . .	7. _____

**Step 2** Use the following formula to prorate the tuition expense.

$$\text{Tuition expense}^* \times \frac{\text{Wages, salaries, tips, unearned income, and net earnings from a trade or business}^{**} \text{ taxable by Wisconsin}}{\text{Total wages, salaries, tips, unearned income, and net earnings from a trade or business}^{**}} = \text{Tentative subtraction}$$

\* This is the amount from line 7 of the Tuition Expense Worksheet in Step 1. If you were not required to use the worksheet, use the amount paid for tuition in 2002 but not more than \$3,000 per student.

\*\* If you are married filing a joint return, include the wages, salaries, tips, unearned income (for example, interest, dividends, etc.), and net earnings from a trade or business of both spouses. Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

**Step 3** Your subtraction for tuition expense is the smaller of the tentative subtraction computed in Step 2 or the amount of wages, salaries, tips, unearned income, and net earnings from a trade or business taxable by Wisconsin.

• **Contributions to a Wisconsin state-sponsored college savings program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (for example, EdVest or “tomorrow’s scholar”).

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child who is claimed as a dependent on your federal income tax return, or your grandchild. The subtraction is equal to the amount you contributed to the account during 2002, but not more than \$3,000 per beneficiary. In the case of a married couple filing a joint return, the total subtraction per beneficiary by the married couple may not exceed \$3,000 each year. The subtraction must be prorated as follows:

$$\frac{\text{Amount contributed (no more than \$3,000 per beneficiary)}}{\text{Wages, unearned income, and net earnings from a trade or business}^* \text{ taxable to Wisconsin}} \times \text{Total wages, unearned income, and net earnings from a trade or business}^* = \text{Tentative subtraction}$$

\* If you are married filing a joint return, include the wages, salaries, tips, unearned income (for example, interest, dividends, etc.) and net earnings from a trade or business of both spouses. Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

Your subtraction is equal to the lesser of the tentative subtraction computed above or your total wages, salaries, tips, unearned income, and net earnings from a trade or business taxable to Wisconsin. If you are married filing a joint return, use the total of both spouse’s income from these sources.

• **Distributions from Wisconsin state-sponsored college savings and tuition programs** If you included earnings from a qualified college savings or tuition program in your federal adjusted gross income, you may subtract that amount if either of the following applies:

1. The earnings were due to a qualified withdrawal from a Wisconsin state-sponsored college savings account (for example, EdVest or “tomorrow’s scholar” college savings account).
2. The earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

Line 15 instructions – continued

- **Passive foreign investment company** Include on line 15 the amount of excess distribution from a passive foreign investment company which is allocable to Wisconsin and which has not been included in federal adjusted gross income (see federal Form 8621).
- **Sale of business assets or assets used in farming to a related person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:
  - The related person is your child, grandchild, great grandchild, parent, brother or sister, nephew or niece, grandparent, great grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.
  - The asset was held by you for more than 12 months.
  - The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

*Farming* “Farming” means 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) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset, see below.)

*Business Assets* “Business assets” are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

“Business assets” include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

“Business assets” do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (Note Rental property which is a farm or farm equipment may qualify as an asset “used in farming.”)

**Computing the subtraction** You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is

Line 15 instructions – continued

- determined after netting all capital gains and losses on Schedule WD.
- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 40% of the gain on the sale of the asset to the related person.
  - If the amount on line 15 or 16 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
  - If the amount on line 16 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD.
  - If the amount on line 16 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD less the amount on line 7 of Schedule WD.
  - If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.
  - If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.

<b>Worksheet for Gain on Sale of Assets to Related Person</b>	
1. Amount from line 19 of Schedule WD . . . . .	1. _____
2. Net short-term gain, if any, from line 7 of Schedule WD . . . . .	2. _____
3. Subtract line 2 from line 1 . . . . .	3. _____
4. Long-term gain on the sale of asset to related person . . . . .	4. _____
5. Total long-term capital gain from line 14, column (g) of Schedule WD . . . . .	5. _____
6. Divide line 4 by line 5. Fill in decimal amount . . . . .	6. _____
7. Multiply line 3 by line 6. This is your subtraction for gain on the sale of assets to a related person . . . . .	7. _____

- **Repayment of income previously taxed** If you had to repay during 2002, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 26 or 27 of your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions.

Line 15 instructions – continued

To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and attach it to your Form 1NPR.

**Caution** Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over \$3,000, you may either subtract the repayment as described above *or* take a tax credit. See the instructions for line 65.

■ **Line 17 Educator expenses**

Don’t fill in any amount on line 17. The Wisconsin definition of the Internal Revenue Code does not recognize the federal deduction for educator expenses.

■ **Line 18 IRA deduction**

**Federal column** Fill in the amount from line 24 of federal Form 1040 or line 17 of Form 1040A.

**Wisconsin column** Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. (**Note** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.)
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse’s allowable IRA deduction. Fill in the total of both your and your spouse’s allowable IRA deductions in Col. B of Form 1NPR.

Your wages and net earnings from a trade or business* taxable to Wisconsin <hr style="width: 100%;"/> Your total wages and net earnings from a trade or business*	x	Your IRA deduction from line 24, Form 1040, or line 17, Form 1040A	=	Your IRA deduction allowable for Wisconsin to line 18, Col. B Form 1NPR
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\* 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 19 Student loan interest deduction**

**Federal column** Fill in the amount from line 25 of federal Form 1040 or line 18 of Form 1040A.

**Wisconsin column** Fill in the amount of student loan interest deduction from the federal column.

■ **Line 20 Tuition and fees deduction**

Don’t fill in any amount on line 20. The Wisconsin definition of the Internal Revenue Code does not recognize the federal tuition and fees deduction.

■ **Line 21 Archer MSA deduction**

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

**Wisconsin column** Fill in the amount of the Archer medical savings account deduction from the federal column.

■ **Line 22 Moving expenses**

**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 your expenses from line 28 of federal Form 1040 which were 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 23 One-half of self-employment tax**

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

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

Net earnings from a trade or business taxable to Wisconsin <hr style="width: 100%;"/> Total net earnings from a trade or business	x	Self-employment tax deduction from line 29, Form 1040	=	Wisconsin self-employment tax deduction to line 23, Col. B Form 1NPR
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**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 23 of Form 1NPR.

■ **Line 24 Self-employed health insurance deduction**

**Federal column** Fill in the amount from line 30 of federal Form 1040.

**Wisconsin column** If you are self-employed, see the modification for medical care insurance on page 8. Fill in your Wisconsin self-employed medical care insurance deduction on line 24.

■ **Line 25 Self-employed SEP, SIMPLE, and qualified plans**

**Federal column** Fill in the amount from line 31 of federal Form 1040.

**Wisconsin column** Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the following formula, as appropriate, to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.

## Line 25 instructions – continued

- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 25 of Form 1040.
- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 25 of Form 1040.

Formula to figure allowable Keogh deduction:

$$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}} \times \frac{\text{Keogh deduction included in line 31, Form 1040}}{\text{Keogh deduction allowable for Wisconsin to line 25, Col. B Form 1NPR}} = \text{Keogh deduction allowable for Wisconsin to line 25, Col. B Form 1NPR}$$

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

Formula to figure allowable self-employed SEP or SIMPLE deduction:

$$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}} \times \frac{\text{Self-employed SEP or SIMPLE deduction included in line 31, Form 1040}}{\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 25, Col. B Form 1NPR}} = \text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 25, Col. B Form 1NPR}$$

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

### Line 26 Penalty on early withdrawal of savings

**Federal column** Fill in the amount from line 32 of federal Form 1040.

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 26. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

### Line 27 Alimony paid

**Federal column** Fill in the amount from line 33a of federal Form 1040.

**Wisconsin column** Fill in the amount of alimony paid from the federal column.

### Line 28 Other adjustments

**Federal column** Fill in the amount of the other adjustments (items listed below) which are included in the total on line 34 of Form 1040.

**Note** Federal Form 1040 does not provide separate lines for the following adjustments: performing-arts-related expenses, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section

## Line 28 instructions – continued

501(c)(18) pension plans, deduction for clean-fuel vehicles, employee business expenses of fee-basis state or local government officials, contributions by certain chaplains to section 403(b) plans, and expenses related to income from the rental of personal property. Instead, these items are included in the total on line 34 of Form 1040.

**Wisconsin column** Fill in the total of the other adjustments that are included in the total on line 34 of Form 1040 with the following exception: For any period in which you were not a resident of Wisconsin, do not include reforestation expenses related to property located outside Wisconsin or contributions to sections 403(b) and 501(c)(18) plans unless you had wages or trade or business income taxable by Wisconsin. If you had wages or trade or business income taxable by Wisconsin, your contributions to these plans must be prorated on the basis of your wages and net earnings from a trade or business taxable by Wisconsin to total wages and net earnings from a trade or business.

■ **Line 30** Subtract line 29, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 30, Wisconsin column. If line 29, Wisconsin column, is more than line 16, Wisconsin column, fill in -0-.

■ **Line 31** Subtract line 29, federal column, from line 16, federal column. Fill in the result on line 31, federal column. If line 29, federal column, is more than line 16, federal column, fill in -0-.

### Line 32 Ratio of your Wisconsin income to federal income

Divide the amount on line 30, Wisconsin column, by the amount on line 31, federal column. Fill in the result on line 32. 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 30 or line 31 is zero or a negative amount, fill in 1.00 on line 32.

**Example** If \$14,000 is reported on line 30, Wisconsin column, and is divided by \$26,000 on line 31, federal column, the result is .5384615, or rounded is .5385.

■ **Line 34a** If you can be claimed as a dependent by another person, check the box. Complete line 34b and see the "Exception" for line 34c.

### Line 34b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2002, check the box and fill in -0- on line 34c. You can't claim a standard deduction.

**Exception** If, at the end of 2002, 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 6), do not check this box. Complete line 34c.

### Line 34c Standard deduction

Go to the 2002 Standard Deduction Table on page 34. Find your income-level bracket using your federal income on line 31. Read across to the column showing your filing status to find your standard deduction. Fill in your standard deduction on line 34c.

Line 34c instructions – continued

**Exceptions**

- **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 34c and check the box on line 34b.
- **Dependents** If you (or your spouse if married filing a joint return) 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	
1. Fill in your standard deduction from table, page 34	1. _____
2. Fill in ratio from line 32	2. <u>X</u> . _____
3. Multiply line 1 by line 2	3. _____
4. Fill in the amount of your earned income*	4. _____
5. Addition amount.	5. \$ <u>250.00</u>
6. Add lines 4 and 5. If less than \$750, fill in \$750.	6. _____
7. Compare lines 3 and 6. Fill in the smaller of the two amounts. If line 7 is equal to line 3, fill in the amount from line 1 on line 34c of Form 1NPR. If line 7 and line 3 are not equal, fill in the amount from line 7 on line 34c of Form 1NPR	7. _____

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

**Note** If line 7 of the Standard Deduction Worksheet for Dependents is larger than your Wisconsin income on line 30, column B, of Form 1NPR, fill in -0- on lines 35, 38, and 48 of Form 1NPR. You do not have to complete lines 36, 37, and 39-47.

■ **Line 36a Deduction for exemptions**

Use the Deduction for Exemptions Worksheet in the next column to determine your deduction for exemptions.

You may claim a personal exemption of \$700 for *yourself*. You may also claim an exemption of \$700 for your *spouse* if you are filing a joint return. Fill in lines 1 and 3 of the worksheet (see **Exception** in the next column).

In addition, you may claim an exemption of \$700 for each person who qualifies as your dependent for federal income tax purposes (see line 6c of your federal Form 1040A or 1040 or line 7c of Form 1040NR). Fill in the number of dependents on line 5a of the worksheet and line 36b of Form 1NPR. Do **not** count yourself or your spouse as a dependent.

If you or your spouse were age 65 or older, be sure to complete line 2 or 4 of the worksheet and line 36c of Form 1NPR.

Line 36a instructions – continued

**Exception** A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you checked the box on line 34a, fill in -0- on lines 1 and 2 of the Exemption Worksheet in the next column. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet.

Deduction for Exemptions Worksheet	
1. Fill in \$700 for yourself*	1. _____
2. Fill in \$250 if you were age 65 or older on December 31, 2002*	2. _____
3. If married filing a joint return, fill in \$700 for your spouse*	3. _____
4. Fill in \$250 if married filing a joint return and your spouse was age 65 or older on December 31, 2002*	4. _____
5. Fill in number of dependents (do not count yourself or your spouse) on line 5a and on line 36b of Form 1NPR → 5a. _____ x \$700 = . 5b. _____	
6. Add lines 1 through 4 and 5b. Fill in here and on line 36a of Form 1NPR	6. _____

\* See Exception above.

■ **Line 38 Tax**

Use the amount on line 37 to find your tax in the Tax Table that starts on page 36. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 37 is \$100,000 or more, use the Tax Rate Schedules on page 42 to compute your tax. Fill in your tax on line 38.

■ **Line 39 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 following exceptions).

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** Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin.

Line 39 instructions – continued

- 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.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

**Note** The line references on Schedule 1 are to Schedule A of federal Form 1040. If you are filing federal Form 1040NR, fill in only the amount from line 7 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1.

**Line 40 School property tax credit**

*Nonresidents* – don’t fill in any amount on these lines. Nonresidents aren’t eligible for the school property tax credit.

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

*Part-year and full-year residents* – read the following instructions if you paid rent during 2002 for living quarters used as your principal home or property taxes during 2002 on your home.

Line 40 instructions – continued

**Special cases**

**If you paid both property taxes and rent** You may claim both the renter’s credit and the homeowner’s credit. The total combined credit claimed on lines 40a and 40b can’t be more than \$300 (\$150 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 paid by both spouses.

**Married persons filing separate returns or married persons 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 \$150.

**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 and rent paid must be divided among the owners or occupants. See the instructions for lines 40a and 40b.

**Renter’s School Property Tax Credit Table\***

If Rent Paid is:		Your Line 40a Credit is:		If Rent Paid is:		Your Line 40a Credit is:		If Rent Paid is:		Your Line 40a Credit is:		If Rent Paid is:		Your Line 40a Credit is:	
		Col. 1	Col. 2												
At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

\*Caution The credit allowed certain persons may be less than the amount indicated. See “Special cases” above.

Line 40b instructions – continued

**Line 40a How do I figure the renter’s school property tax credit**

**Step 1 Rent paid in 2002** Fill in on the appropriate line(s) the total rent that you paid in 2002 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 2002 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 2002. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2002, 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 22 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 40a.

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

Renter’s Worksheet		
<i>(Complete only if Exception described above applies)</i>		
1. Credit for rent with heat included (from Col. 1 of Table on page 22) . . .	1. _____	
2. Credit for rent where heat not included (from Col. 2 of Table on page 22) . . . . .	2. _____	
3. Add lines 1 and 2. Fill in on line 40a of Form 1NPR* . . . . .	3. _____	
*Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).		

**Line 40b How do I figure the homeowner’s school property tax credit**

**Step 1 Property taxes paid on home in 2002** Fill in the amount of property taxes you *paid* in 2002 on your home. Your home doesn’t have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as 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 property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2002.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2002, 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. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

- b. If you owned a mobile home during 2002, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental should be filled in as rent on line 40a.)
- 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 Homeowner’s School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 40b.

**Caution** If you are also claiming the renter’s credit on line 40a, the total of your renter’s and homeowner’s credits can’t be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

**Homeowner’s School Property Tax Credit Table\***

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 40b Credit is	At Least	But Less Than	Line 40b Credit is	At Least	But Less Than	Line 40b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500	or more	300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

**\*Caution** The credit allowed certain persons may be less than the amount indicated. See “Special cases” on page 22.

**Line 44**

If you checked the box on line 34a and the amount of standard deduction on line 34c of Form 1NPR is from line 1 of the Standard Deduction Worksheet for Dependents on page 21, multiply line 42 by line 43 and fill in the result on line 44.

If you checked the box on line 34a and the amount of standard deduction on line 34c of Form 1NPR is from line 7 of the Standard Deduction Worksheet for Dependents on page 21, use the following worksheet to compute the amount to fill in on line 44. (Exceptions: Do not complete this worksheet if:

- The amount on line 42 of Form 1NPR is zero. In this case, fill in -0- on line 44 of Form 1NPR
- The ratio on line 32 of Form 1NPR is 1.00. In this case, fill in the amount from line 42 on line 44.
- Your income on line 30 minus the amount on line 34c is greater than \$16,560 (\$22,080 if married filing jointly or \$11,040 if married filing separately) multiplied by the ratio on line 32. You must contact the department at (608) 266-2772 for information on how to compute your tax.

Tax Worksheet for Dependents	
1. Fill in amount from line 42 of Form 1NPR .	1. _____
2. Fill in ratio from line 43 of Form 1NPR . . . . .	2. <u>x</u> . _____
3. Multiply line 1 by ratio on line 2 . . . . .	3. _____
4. Fill in the amount from line 34c of Form 1NPR . . . . .	4. _____
5. Ratio from line 2 . . . . .	5. <u>x</u> . _____
6. Multiply line 4 by ratio on line 5. (Round the result to the nearest cent) .	6. _____
7. Subtract line 6 from line 4. . . . .	7. _____
8. Fill in the amount from line 37 of Form 1NPR . . . . .	8. _____
9. Fill in the amount shown below for your filing status: \$8,280 if single or head of household \$11,040 if married filing a joint return \$5,520 if married filing separately . .	9. _____
10. Subtract line 9 from line 8. (If line 9 is greater than line 8, fill in -0- and skip to line 15). . . . .	10. _____
11. Fill in ratio from line 2 . . . . .	11. <u>x</u> . _____
12. Multiply line 10 by ratio on line 11 . .	12. _____
13. If line 7 is equal to or less than line 12, multiply the amount on line 7 by .0615 (6.15%). Fill in here and skip to line 16 . .	13. _____
14a. If line 7 is more than line 12, multiply line 12 by .0615 (6.15%) . .	14a. _____
14b. Subtract line 12 from line 7 . . . . .	14b. _____
14c. Multiply the amount on line 14b by .046 (4.6%) . . . . .	14c. _____
14d. Add the amounts on lines 14a and 14c . .	14d. _____
15. If line 10 is zero, multiply the amount on line 7 by .046 (4.6%) . . . . .	15. _____
16. Subtract line 13, 14d, or 15 from line 3. Fill in this amount on line 44 of Form 1NPR . . . . .	16. _____

**Line 45 Armed forces member credit**

*Nonresidents and part-year residents* – don't fill in any amount. Only full-year Wisconsin residents are eligible for the armed forces member credit.

**Note** 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 armed forces member credit.

*Full-year residents* – read the instructions that follow.

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2002, and
- The military pay was for services performed **while stationed outside the United States.**

The credit is equal to the amount of military pay you received for services performed while stationed outside the United States, but not more than \$200.

**Note** Members of the National Guard ordered to active duty in the U.S. armed forces are eligible for the credit. You must have been stationed outside the United States and received your military pay from the federal government.

**Line 46 Working families tax credit**

*Nonresidents and part-year residents* – don't fill in any amount. Only full-year residents are eligible for the working families tax credit.

**Note** If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

*Full-year residents* – If you are married filing a joint return, read the instructions which follow.

**Note** You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

- If the amount on line 30 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 44 of Form 1NPR. Fill in the amount of your credit on line 46 of Form 1NPR.
- If the amount on line 30 of Form 1NPR is more than \$18,000 but less than \$19,000, use the worksheet at the top of page 25 to compute your credit.
- If the amount on line 30 of Form 1NPR is \$19,000 or more, fill in -0- on line 46. You do not qualify for the working families tax credit.

Line 46 instructions – continued

<b>Working Families Tax Credit Worksheet</b>	
Do <b>not</b> complete this worksheet if:	
<ul style="list-style-type: none"> <li>You were a nonresident or part-year resident of Wisconsin for 2002</li> <li>Line 30 of Form 1NPR is \$18,000 or less</li> <li>Line 30 of Form 1NPR is \$19,000 or more</li> <li>You may be claimed as a dependent on another person's return.</li> </ul>	
1. Amount from line 44 of Form 1NPR . . . . .	1. _____
2. Amount from line 45 of Form 1NPR plus any historic rehabilitation credit which will be included on line 47 . . . . .	2. _____
3. Subtract line 2 from line 1 . . . . .	3. _____
4. Fill in \$19,000 . . . . .	4. _____
5. Fill in amount from line 30 of Form 1NPR . . . . .	5. _____
6. Subtract line 5 from line 4 . . . . .	6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount . . . . .	7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 46 of Form 1NPR . . . . .	8. _____

**Line 49 Alternative minimum tax**

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

- Accelerated depreciation.
- Amortization of certified pollution control facilities or depletion.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Intangible drilling costs, circulation, research, or mining costs.
- Income or (loss) from tax-shelter farm activities or passive activities.
- Percentage of completion income from long-term contracts.
- Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
- Investment interest expense.
- Wisconsin net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or cooperative.

To see if you owe this tax, get Schedule MT and its instructions. See page 4 for information on how to get Schedule MT.

**Line 51 Married couple credit**

You may claim the married couple credit if:

- you are married filing a joint return,
- both you and your spouse have qualified earned income taxable by Wisconsin, and

Line 51 instructions – continued

- 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 employee 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 deferred compensation (even though it may be reported on a W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don’t consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

**Line 52 Manufacturer’s sales tax credit**

The manufacturer’s sales tax credit is available for the amount of sales and use tax paid on fuel and electricity consumed in manufacturing in Wisconsin. If you qualify for this credit, attach a completed Schedule MS to your Form 1NPR. Fill in on line 52 of Form 1NPR the amount from line 19 of Schedule MS.

**Line 55 Sales and use tax due on out-of-state purchases**

Did you make any taxable purchases from out-of-state firms during 2002 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 55 if they were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc.

*Example* You purchased \$300 of clothing through a catalog or over the Internet. No sales and use tax was charged. The clothing was delivered 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 55 of Form 1NPR.

<b>Worksheet for Computing Wisconsin Sales and Use Tax</b>	
1. Total purchases subject to Wisconsin sales and use 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 on page 26) . . . . .	x _____ %
3. Amount of sales and use tax due for 2002 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 55 of Form 1NPR . . . . .	\$ _____

Line 55 instructions – continued

### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2002.

a. If storage, use, or consumption in 2002 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
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b. If storage, use, or consumption in 2002 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------

c. If storage, use, or consumption in 2002 was in Grant County, the tax rate was 5% before April 1, 2002, and 5.5% on April 1, 2002, and after.

d. If storage, use, or consumption in 2002 was in one of the following counties, the tax rate was 5%:

Calumet	Green	Menominee	Sheboygan
Clark	Kewaunee	Outagamie	Winnebago
Florence	Manitowoc	Rock	Wood
Fond du Lac			

### Line 56 Recycling surcharge

The recycling surcharge applies to individuals who:

- Have trade or business activities in Wisconsin (including activities as a statutory employee) and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 56 of Form 1NPR. Attach a copy of Schedule RS to Form 1NPR.

### Line 57 Packers football stadium donation

If you wish, you may designate an amount as a Packers football stadium donation. Your donation will be used for maintenance and operating costs of the professional football stadium in Green Bay.

Fill in line 57 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

### Line 58 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 58 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, PO Box 7921, Madison WI 53707.

### Line 59 Penalties on IRAs, other retirement plans, MSAs, etc.

*Nonresidents* – don't fill in this line. (**Exception** See "Penalty for selling business assets (or assets used in farming) purchased from a related person within 24 months" below.) *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 plans, including IRAs, and other tax-favored accounts (from line 58 of federal Form 1040).
- Total tax due from lines 4, 8, 17, 25, 33, 41, and 45 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 58 of your federal Form 1040).
- 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 61 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 59. Multiply the amount filled in by .33 (33%) and fill in the result on line 59. 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 "other retirement benefits" for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

**Penalty for selling business assets (or assets used in farming) purchased from a related person within 24 months** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets destroyed by fire or livestock dies).

If you are subject to this penalty, contact any department office for information on how to compute the penalty. Include the amount of the penalty on line 59 of Form 1NPR. Write "RP" to the right of line 59.

### Line 61 Wisconsin income tax withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC). Fill in the total on line 61. Attach readable copies of your withholding statements to page 3 of Form 1NPR.

**Note** Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R.

Line 61 instructions – continued

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- 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 62 2002 Wisconsin estimated tax payments and amount applied from 2001 return**

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2002. Include any overpayment from your 2001 return that you were allowed as credit to your 2002 Wisconsin estimated tax.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2001 returns that you and your spouse were allowed as credit to 2002 Wisconsin estimated tax.

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 2002.

**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. On the statement, explain all the payments you and your spouse made for 2002 and the name(s) and social security number(s) under which you made them.

**Line 63 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.

**Note** 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.

Line 63 instructions – continued

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 63.

**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 the instructions for the earned income credit in your federal return 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 63.

**Step 2** Fill in the earned income credit from line 41 of federal Form 1040A or line 64 of Form 1040.

**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 63. 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 63. Write "EIC" in the space to the right of line 63. Complete your return through line 67 of Form 1NPR. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1NPR.

**Line 64 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.

**Note** 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 64. If you are claiming farmland preservation credit, attach your completed Schedule FC to your Form 1NPR.

**Line 65 Net income tax paid to another state 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

Line 65 instructions – continued

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. For further information, get Publication 125, *Credit for Tax Paid to Another State*. See page 4 for information on how to get this publication.

**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 another state?** Fill in an income tax return from the other state to figure the net tax due. Fill in that amount on line 65 of Form 1NPR. The amount on line 65 can't be more than the amount shown on line 54 of Form 1NPR. **Don't fill in on line 65 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 65. Use the following formula to figure the amount of credit you may claim.

$$\frac{\text{Income taxable to both Wisconsin and other state}}{\text{Total income taxable to other state}} \times \frac{\text{Total net income tax paid to other state}}{\text{Amount of credit allowable against Wisconsin tax}}$$

Fill in the amount of your credit on line 65. 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 another state as a partner of a partnership, 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 partnership, LLC, or tax-option (S) corporation. If the partnership, LLC, or corporation did not file a Wisconsin return, submit federal Schedule K-1 plus a statement from the partnership, 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 partnership, LLC, or corporation on your behalf should be attached to your Wisconsin return.

**Credit for repayment of income previously taxed** If you repaid during 2002, 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.

Line 65 instructions – continued

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.

Use the following steps to compute your credit:

- (1) Reforeigure your tax from the earlier year without including in income the amount you repaid in 2002.
- (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 65 of Form 1NPR, and write "Repayment Credit" in the area to the right of line 65. Attach a statement showing how you computed your credit.

### ■ Line 66 Homestead credit

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

**Note** 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 66. Attach your completed Schedule H to Form 1NPR.

### ■ Line 67 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.

**Note** 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 2002 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
3. Your 2001 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 2002 or at least a total of \$18,000 in gross farm profits for 2000, 2001, and 2002 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2002, 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

Line 67 instructions – continued

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) 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 67, but do not fill in more than \$10,000. The credit is based on property taxes levied on your farmland during the 2002 calendar year. This is your 2002 property tax bill (payable in 2003). 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.

Assessed value of land	Property taxes levied	Portion of property
Total assessed value of	x in 2002 before	= taxes to be used
land and improvements	lottery and gaming credit	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

Line 67 instructions – continued

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 2002.

Fill in the amount of your credit on line 67 of Form 1NPR. The credit is equal to 30% of the property taxes on your farmland up to a maximum credit of \$1,500. (**Caution** If you are claiming farmland preservation credit on line 64, 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 2002 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 2002 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 2002 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 2002 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2001 property taxes were paid in full.

### ■ Line 69 Amount you overpaid

Is line 68 more than line 60? If so, subtract line 60 from line 68 and fill in the difference on line 69. This is the amount you overpaid.

**Note** If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called "underpayment interest." You may owe underpayment interest even if you are due a refund. Read the line 73 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 69, reduce the amount on line 69 by the amount of underpayment interest on line 73.

### ■ Line 70 Refund

Fill in on line 70 the amount from line 69 that you want refunded to you.

**Note** If you are divorced, see item 6 on page 31. You may be required to attach a copy of your judgment of divorce to your return.

### ■ Line 71 Amount applied to 2003 estimated tax

Fill in on line 71 the amount, if any, of the overpayment on line 69 you want applied to your 2003 estimated tax.

If you are married filing a joint return, we will apply the amount on line 71 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 71 to your separate estimated tax.

### ■ Line 72 Amount you owe

Is line 60 more than line 68? If so, subtract line 68 from line 60 and fill in the difference on line 72. This is the amount you owe with your return.

**Note** If the amount you owe with your return is \$200 or more, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 73 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 73 in the amount you fill in on line 72.

You can pay by check, money order, or credit card. **Do not** include any 2003 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

**To pay by check or money order** Make your check or money order 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 INPR.

**To pay by credit card** You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you paid by credit card**, enter on page 1 of Form INPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation  
1-800-2PAY-TAX (1-800-272-9829)  
1-866-621-4109 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

**Installment payments** If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. Due to additional fees and interest charges related to installment agreements, it is the department’s policy to not enter into formal payment arrangements until after a bill is issued by the department and the due date on that assessment has passed. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for

*Line 72 instructions – continued*

additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount. For more information concerning payments and to obtain the *Installment Agreement Request Form* (Form A-771), consult the Department of Revenue web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

**Note** Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

### ■ Line 73 Underpayment interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see “Who must pay estimated tax?” on page 33.

Underpayment interest applies if:

- Line 72 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 54 plus the amount on line 56, minus the amounts on lines 63 through 67.

**Exceptions** You will not owe underpayment interest if your 2001 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies:

1. You had no tax liability for 2001 and you were a Wisconsin resident for all of 2001, or
2. The amounts on lines 61 and 62 on your 2002 return are at least as much as the tax shown on your 2001 return. Your estimated tax payments for 2002 must have been made on time and for the required amount.

The tax shown on your 2001 return is the amount on line 50 plus the amount on line 52 of 2001 Form INPR minus the amounts on lines 59 through 63.

### Figuring the underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 73. Add the amount of the underpayment interest to any tax due and fill in the total on line 72. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 69. Attach Schedule U to your Form INPR.

■ **Sign and date your return** Sign and date your return in the space provided on page 3. 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.

■ **Assembling your return** Attach the following to Form 1NPR in the following order:

1. **Payment** – If you owe an amount with your return, paper clip your payment to the front of Form 1NPR. No attachment is required if you are paying by credit card.
2. **W-2s and 1099s** – Staple the appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC) to page 3 of Form 1NPR.
3. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit) or Schedule FC (farmland preservation credit).
4. **Federal return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ or your TeleFile Tax Record) 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.
5. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. **Divorce decree** –
  - *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, attach a copy of the decree to your Form 1NPR. Write “Divorce decree” in the space below line 60. This will prevent your refund from being applied against such tax liability.

- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Attach a copy of the portion of your divorce decree that relates to the apportionment of the tax refund to your Form 1NPR. Write “Divorce decree-apportion refund” in the space below line 60.

7. **Injured spouse** – 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 60 of Form 1NPR.

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

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if Schedule H attached)</i>
PO Box 268	PO Box 59	PO Box 34
Madison WI	Madison WI	Madison WI
53790-0001	53785-0001	53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.

■ **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.

### Wisconsin Election Campaign Fund

The Wisconsin Election Campaign Fund is a source of campaign funds for eligible candidates for statewide and legislative office. The funds are distributed by the State Elections Board in the form of grants to qualified candidates.

The purpose of the funding is to enable candidates for public office to reduce their dependence on contributions from special interests to fund their political campaigns. A grant from the Wisconsin Election Campaign Fund helps level the playing field among candidates by providing money to enable candidates to communicate their message to voters.

Interested candidates must apply for a grant and meet certain qualifications. These qualifications are designed to protect the integrity of the public funds used for campaign purposes. Use of grant funds is limited to election-related expenses and to specific types of political disbursements.

Candidates must raise a threshold amount of money in the form of contributions from individuals of \$100 or less. Candidates accepting a grant agree to limit their campaign spending and the amount of their own money that they use in their campaign. The amount of the grant is limited to 40% of a candidate's spending limit. In the case of candidates for Governor, the amount of the grant is limited to 35% of the spending limit.

The funds come from general tax revenues. The amount available is determined by taxpayers designating the lesser of their tax liability or \$20 on their state income tax return for transfer to the Wisconsin Election Campaign Fund.

An individual may designate money either for the general account of the Wisconsin Election Campaign Fund or for the account of an eligible political party. Funds in the general account are distributed by the State Elections Board to all eligible candidates that qualify for a grant. Funds designated for a political party are apportioned by the State Elections Board between the political party and qualified candidates representing that party on the ballot. A taxpayer may designate funds for one of the following eligible political parties: Democratic, Republican, Wisconsin Greens, Libertarian or the Constitution Party.

For more information on the Wisconsin Election Campaign Fund, please contact the State Elections Board at:

PO Box 2973	(608) 266-8005
Madison WI 53701-2973	(608) 267-0500 (FAX)

seb@seb.state.wi.us  
http://elections.state.wi.us

**Effect of Wisconsin law changes for 2000 and 2001**

If you made Schedule I adjustments on your 2000 or 2001 Wisconsin income tax return, you may now be required to file an amended return for 2000 or 2001.

The instructions for the 2000 Form 1NPR stated that changes to federal law enacted during 2000 did not apply for Wisconsin purposes. The instructions for the 2001 Form 1NPR stated that changes to federal law enacted during 2000 and 2001 did not apply for Wisconsin purposes. However, Wisconsin law was subsequently amended to provide that changes made to federal law by Public Law 106-554 and Public Law 107-16 also apply for Wisconsin for 2000 and 2001.

If you made Schedule I adjustments for the federal law changes made by Public Law 106-554 and Public Law 107-16, file an amended 2000 and/or 2001 return. An amended return must be filed within 4 years of the unextended due date of the original return.

**Exception** Amended returns cannot be filed to deduct the expensing of environmental remediation costs.

**Were you audited by the Internal Revenue Service?**

Did the Internal Revenue Service adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report by either:

- (1) Including it with an amended Form 1NPR that reflects the federal adjustments, or
- (2) Mailing the copy to:  
 Wisconsin Department of Revenue  
 Audit Bureau  
 PO 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, you generally must also file an amended Wisconsin return within 90 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

**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 68 using the corrected amounts of your income, deductions, and credits.

**Worksheet to Figure Additional Refund or Additional Amount Owed on Amended 2002 Form 1NPR**

1. Fill in amount from line 60, amended Form 1NPR . . . . .	1. _____
2. Fill in refund from line 70, original Form 1NPR (or as adjusted by the department) . . . . .	2. _____
3. Add lines 1 and 2 . . . . .	3. _____
4. Fill in amount from line 68, 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 69. This is the amount you overpaid . . . . .	7. _____
8. If line 6 is less than line 3, subtract line 6 from line 3. Fill in here and on line 72. This is the additional tax you owe . . . . .	8. _____
9. Interest on additional tax owed (see instructions below) . . . . .	9. _____
10. Add lines 8 and 9. This is the total tax and interest due. Pay this amount with your amended return . . . . .	10. _____

Figure the amount to fill in on line 69 or line 72 of your amended Form 1NPR using the above worksheet.

On line 71, fill in the amount of your overpayment that you want to apply to your 2003 estimated tax. If you file your amended return during 2003, you may increase or reduce this amount. For more information, call the Customer Service and Education Bureau at (608) 266-2772.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your return (April 15, 2003). Figure the interest charge on the additional tax you owe. In the area below line 72, write in the amount of interest. Label it "interest charge."

Sign and date your amended return in the space provided on page 3. 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:

- |                        |                                  |
|------------------------|----------------------------------|
| <i>(if tax is due)</i> | <i>(if refund or no tax due)</i> |
| PO Box 268             | PO Box 8991                      |
| Madison WI 53790-0001  | Madison WI 53708-8991            |

**Note** Who must pay estimated tax?

If your 2003 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either:

- Make estimated tax payments for 2003 in installments beginning April 15, 2003, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2003 pay.

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 Customer Service and Education Bureau at (608) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2003 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 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 47 of Form 1NPR. In the space above line 47, 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 47 of Form 1NPR. In the space above line 47, 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 59 of Form 1NPR. Write the amount of the repayment and the words "Repayment – HRC" next to line 59.

**Do you qualify for development zones or technology zone credit?**

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

The Wisconsin Department of Commerce administers the development zones and technology zone programs. Any individual conducting business in a development or technology zone who has been certified by the Department of Commerce may be eligible for the credit. Credit 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). Credit may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim the development zones credit, complete Wisconsin Schedule DC. If you qualify to claim the technology zone credit, complete Schedule TC.

To claim the development zones or technology zone credit, add the amount of your development zones credit from Schedule DC or your technology zone credit from Schedule TC to the amount of your married couple credit which would otherwise be reported on line 51 of Form 1NPR. Fill in the total on line 51 of Form 1NPR. In the space to the left of line 51, write "Schedule DC" or "Schedule TC."

**Note** If you are required to recapture development zones 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 59 of Form 1NPR. Write the amount of the recapture and "DC" next to line 59.

**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 per return. Requests must be made in person or in writing. Please call (608) 267-1266 for further information. You can also get a copy of Form P-521, *Request for Copy of Tax Return(s)*, from our Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

## 2002 Standard Deduction Table For Form 1NPR Filers

**Caution** Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 34b.

If your federal income (line 31 of Form 1NPR) is-		And you are-				If your federal income (line 31 of Form 1NPR) is-		And you are-				If your federal income (line 31 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-			
<b>0</b>	<b>7,350</b>	7,650	13,770	6,540	9,880	<b>33,000</b>	<b>33,500</b>	4,982	10,253	1,417	4,982	<b>59,500</b>	<b>60,000</b>	1,802	5,012	0	1,802
<b>7,350</b>	<b>7,500</b>	7,650	13,770	6,525	9,880	<b>33,500</b>	<b>34,000</b>	4,922	10,155	1,319	4,922	<b>60,000</b>	<b>60,500</b>	1,742	4,913	0	1,742
<b>7,500</b>	<b>8,000</b>	7,650	13,770	6,461	9,880	<b>34,000</b>	<b>34,500</b>	4,862	10,056	1,220	4,862	<b>60,500</b>	<b>61,000</b>	1,682	4,815	0	1,682
<b>8,000</b>	<b>8,500</b>	7,650	13,770	6,362	9,880	<b>34,500</b>	<b>35,000</b>	4,802	9,957	1,121	4,802	<b>61,000</b>	<b>61,500</b>	1,622	4,716	0	1,622
<b>8,500</b>	<b>9,000</b>	7,650	13,770	6,263	9,880	<b>35,000</b>	<b>35,500</b>	4,742	9,858	1,022	4,742	<b>61,500</b>	<b>62,000</b>	1,562	4,617	0	1,562
<b>9,000</b>	<b>9,500</b>	7,650	13,770	6,164	9,880	<b>35,500</b>	<b>36,000</b>	4,682	9,759	923	4,682	<b>62,000</b>	<b>62,500</b>	1,502	4,518	0	1,502
<b>9,500</b>	<b>10,000</b>	7,650	13,770	6,065	9,880	<b>36,000</b>	<b>36,500</b>	4,622	9,660	824	4,622	<b>62,500</b>	<b>63,000</b>	1,442	4,419	0	1,442
<b>10,000</b>	<b>10,500</b>	7,650	13,770	5,966	9,880	<b>36,500</b>	<b>37,000</b>	4,562	9,561	725	4,562	<b>63,000</b>	<b>63,500</b>	1,382	4,320	0	1,382
<b>10,500</b>	<b>11,000</b>	7,650	13,770	5,868	9,880	<b>37,000</b>	<b>37,500</b>	4,502	9,462	626	4,502	<b>63,500</b>	<b>64,000</b>	1,322	4,221	0	1,322
<b>11,000</b>	<b>11,500</b>	7,622	13,770	5,769	9,828	<b>37,500</b>	<b>38,000</b>	4,442	9,363	527	4,442	<b>64,000</b>	<b>64,500</b>	1,262	4,122	0	1,262
<b>11,500</b>	<b>12,000</b>	7,562	13,770	5,670	9,716	<b>38,000</b>	<b>38,500</b>	4,382	9,265	429	4,382	<b>64,500</b>	<b>65,000</b>	1,202	4,023	0	1,202
<b>12,000</b>	<b>12,500</b>	7,502	13,770	5,571	9,603	<b>38,500</b>	<b>39,000</b>	4,322	9,166	330	4,322	<b>65,000</b>	<b>65,500</b>	1,142	3,925	0	1,142
<b>12,500</b>	<b>13,000</b>	7,442	13,770	5,472	9,490	<b>39,000</b>	<b>39,500</b>	4,262	9,067	231	4,262	<b>65,500</b>	<b>66,000</b>	1,082	3,826	0	1,082
<b>13,000</b>	<b>13,500</b>	7,382	13,770	5,373	9,378	<b>39,500</b>	<b>40,000</b>	4,202	8,968	132	4,202	<b>66,000</b>	<b>66,500</b>	1,022	3,727	0	1,022
<b>13,500</b>	<b>14,000</b>	7,322	13,770	5,274	9,265	<b>40,000</b>	<b>40,500</b>	4,142	8,869	33	4,142	<b>66,500</b>	<b>67,000</b>	962	3,628	0	962
<b>14,000</b>	<b>14,500</b>	7,262	13,770	5,175	9,153	<b>40,500</b>	<b>41,000</b>	4,082	8,770	0	4,082	<b>67,000</b>	<b>67,500</b>	902	3,529	0	902
<b>14,500</b>	<b>15,000</b>	7,202	13,770	5,076	9,040	<b>41,000</b>	<b>41,500</b>	4,022	8,671	0	4,022	<b>67,500</b>	<b>68,000</b>	842	3,430	0	842
<b>15,000</b>	<b>15,500</b>	7,142	13,770	4,978	8,928	<b>41,500</b>	<b>42,000</b>	3,962	8,572	0	3,962	<b>68,000</b>	<b>68,500</b>	782	3,331	0	782
<b>15,500</b>	<b>16,000</b>	7,082	13,715	4,879	8,815	<b>42,000</b>	<b>42,500</b>	3,902	8,473	0	3,902	<b>68,500</b>	<b>69,000</b>	722	3,232	0	722
<b>16,000</b>	<b>16,500</b>	7,022	13,616	4,780	8,702	<b>42,500</b>	<b>43,000</b>	3,842	8,375	0	3,842	<b>69,000</b>	<b>69,500</b>	662	3,133	0	662
<b>16,500</b>	<b>17,000</b>	6,962	13,517	4,681	8,590	<b>43,000</b>	<b>43,500</b>	3,782	8,276	0	3,782	<b>69,500</b>	<b>70,000</b>	602	3,035	0	602
<b>17,000</b>	<b>17,500</b>	6,902	13,418	4,582	8,477	<b>43,500</b>	<b>44,000</b>	3,722	8,177	0	3,722	<b>70,000</b>	<b>70,500</b>	542	2,936	0	542
<b>17,500</b>	<b>18,000</b>	6,842	13,319	4,483	8,365	<b>44,000</b>	<b>44,500</b>	3,662	8,078	0	3,662	<b>70,500</b>	<b>71,000</b>	482	2,837	0	482
<b>18,000</b>	<b>18,500</b>	6,782	13,220	4,384	8,252	<b>44,500</b>	<b>45,000</b>	3,602	7,979	0	3,602	<b>71,000</b>	<b>71,500</b>	422	2,738	0	422
<b>18,500</b>	<b>19,000</b>	6,722	13,121	4,285	8,140	<b>45,000</b>	<b>45,500</b>	3,542	7,880	0	3,542	<b>71,500</b>	<b>72,000</b>	362	2,639	0	362
<b>19,000</b>	<b>19,500</b>	6,662	13,022	4,186	8,027	<b>45,500</b>	<b>46,000</b>	3,482	7,781	0	3,482	<b>72,000</b>	<b>72,500</b>	302	2,540	0	302
<b>19,500</b>	<b>20,000</b>	6,602	12,924	4,088	7,914	<b>46,000</b>	<b>46,500</b>	3,422	7,682	0	3,422	<b>72,500</b>	<b>73,000</b>	242	2,441	0	242
<b>20,000</b>	<b>20,500</b>	6,542	12,825	3,989	7,802	<b>46,500</b>	<b>47,000</b>	3,362	7,583	0	3,362	<b>73,000</b>	<b>73,500</b>	182	2,342	0	182
<b>20,500</b>	<b>21,000</b>	6,482	12,726	3,890	7,689	<b>47,000</b>	<b>47,500</b>	3,302	7,485	0	3,302	<b>73,500</b>	<b>74,000</b>	122	2,243	0	122
<b>21,000</b>	<b>21,500</b>	6,422	12,627	3,791	7,577	<b>47,500</b>	<b>48,000</b>	3,242	7,386	0	3,242	<b>74,000</b>	<b>74,500</b>	62	2,144	0	62
<b>21,500</b>	<b>22,000</b>	6,362	12,528	3,692	7,464	<b>48,000</b>	<b>48,500</b>	3,182	7,287	0	3,182	<b>74,500</b>	<b>75,000</b>	2	2,046	0	2
<b>22,000</b>	<b>22,500</b>	6,302	12,429	3,593	7,352	<b>48,500</b>	<b>49,000</b>	3,122	7,188	0	3,122	<b>75,000</b>	<b>75,500</b>	0	1,947	0	0
<b>22,500</b>	<b>23,000</b>	6,242	12,330	3,494	7,239	<b>49,000</b>	<b>49,500</b>	3,062	7,089	0	3,062	<b>75,500</b>	<b>76,000</b>	0	1,848	0	0
<b>23,000</b>	<b>23,500</b>	6,182	12,231	3,395	7,126	<b>49,500</b>	<b>50,000</b>	3,002	6,990	0	3,002	<b>76,000</b>	<b>76,500</b>	0	1,749	0	0
<b>23,500</b>	<b>24,000</b>	6,122	12,132	3,296	7,014	<b>50,000</b>	<b>50,500</b>	2,942	6,891	0	2,942	<b></b>					

Appearing below is an alphabetical listing of Wisconsin school districts. *Full-year and part-year residents* – refer to this listing and find the number of the district in which you lived on December 31, 2002. If you moved out of Wisconsin during 2002, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. *Nonresidents* – don't fill in this line.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

**Note** If you can't identify your school district, contact your municipal clerk or local school for help.

**SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS**

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREEN LAKE	2310	MELLEN	3427	PEWAUKEE	4312	STOCKBRIDGE	5614
ADAMS-FRIENDSHIP	0014	COCHRANE		GREENWOOD	2394	MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALBANY	0063	FOUNTAIN CITY	1155			MENASHA	3430	PHILLIPS	4347	STRATFORD	5628
ALGOMA	0070	COLBY	1162	HAMILTON	2420	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLEMAN	1169	HARTFORD UHS	*	MENOMONEE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLFAX	1176	HAYWARD	2478	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALMOND		COLUMBUS	1183	HIGHLAND	2527	MEQUON-		PLYMOUTH	4473	SURING	5670
BANCROFT	0105	CORNELL	1204	HILBERT	2534	THIENSVILLE	3479	PORTAGE	4501		
ALTOONA	0112	CRANDON	1218	HILLSBORO	2541	MERCER	3484	PORT EDWARDS	4508	THORP	5726
AMERY	0119	CRIVITZ	1232	HOLMEN	2562	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ANTIGO	0140	CUBA CITY	1246	HORICON	2576	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
APPLETON	0147	CUDAHY	1253	HORTONVILLE	2583	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARCADIA	0154	CUMBERLAND	1260	HOWARD-SUAMICO	2604	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ARGYLE	0161			HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ARROWHEAD UHS	*	D C EVEREST	4970	HURLEY	2611	MINDOL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HURLEY	2618	MISHOCT	3661	PRENTICE	4571	TURTLE LAKE	5810
ASHWAUBENON	0182	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316			MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DELAVAN-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTELO	3689			UNITY	0238
		DE PERE	1414	IOWA-GRANT	2646	MONTICELLO	3696	RACINE	4620		
BALDWIN-WOODVILLE	0231	DE SOTO	1421	ITHACA	2660	MOSINEE	3787	RANDOLPH	4634	VALDEERS	5866
BANGOR	0245	DODGELAND	2744			MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BARABOO	0280	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3822	REEDSBURG	4753	VIROQUA	5985
BARNEVELD	0287	DRUMMOND	1491	JEFFERSON	2702	MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BARRON	0308	DURAND	1499	JOHNSON CREEK	2730			RHINELANDER	4781	WABENO	5992
BAYFIELD	0315			JUDA	2737	NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEAVER DAM	0336	EAST TROY	1540			NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
BEECHER-DUNBAR-		EAU CLAIRE	1554	KAUKAUNA	2758	NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
PEMBINE	4263	EDGAR	1561	KENOSHA	2793	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELLEVILLE	0350	EDGERTON	1568	KETTLE MORAINE	1376	NEW AUBURN	3920	RIPON	4872	WATER TOWN	6125
BELMONT	0364	ELCHO	1582	KEWASKUM	2800	NEW BERLIN	3925	RIVERDALE	3850	WAUKESHA	6174
BELOIT	0413	ELEVA-STRUM	1600	KEWAUNEE	2814	NEW GLARUS	3934	RIVER FALLS	4893	WAUNAKEE	6181
BELOIT TURNER	0422	ELKHART LAKE-		KICKAPOO	5960	NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BELOIT	0427	GLENBEULAH	1631	KIEL	2828	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BERLIN	0434	ELKHORN	1638	KIMBERLY	2835	NEW LONDON	3955	ROSENDALE-		WAUSAU	6223
BIG FOOT UHS	*	ELK MOUND	1645	KOHLER	2842	NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BIRCHWOOD	0441	ELLSWORTH	1659			NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLACK HAWK	2240	ELMBROOK	0714	LA CROSSE	2849	NICOLET UHS	*	ROYALL	1673	WALWATOSA	6244
BLACK RIVER FALLS	0476	ELMWOOD	1666	LADYSMITH-HAWKINS	2856	NORRIS	3976			WAUZEKA-STEUBEN	6251
BLAIR-TAYLOR	0485	EVANSVILLE	1694	LA FARGE	2863	NORTH CRAWFORD	2016	SAINT CROIX		WEBSTER	6293
BLOOMER	0497			LAKE GENEVA-		NORTH FOND DU LAC	3983	CENTRAL	2422	WEST ALLIS	6300
BONDUEL	0602	FALL CREEK	1729	GENOA CITY UHS	*	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	WEST BEND	6307
BOSCOBEL AREA	0609	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WESTBY	6321
BOWLER	0623	FENNIMORE	1813	LAKELAND UHS	*	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST DE PERE	6328
BOYCEVILLE	0637	FLAMBEAU	5757	LAKE MILLS	2898	NORWALK-ONTARIO-		SENECA	5124	WESTFIELD	6335
BRILLION	0658	FLORENCE	1855	LANCASTER	2912	WILTON	3990	SEVASTOPOL	5130	WESTON	6354
BRODHEAD	0700	FOND DU LAC	1862	LAONA	2940			SEYMOUR	5138	WEST SALEM	6370
BROWN DEER	0721	FORT ATKINSON	1883	LENA	2961	OAK CREEK-		SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BRUCE	0735	FRANKLIN	1900	LITTLE CHUTE	3129	FRANKLIN	4018	SHEBOYGAN	5271	FREMONT	6384
BURLINGTON	0777	FREDERIC	1939	LODI	3150	OAKFILL	4025	SHEBOYGAN FALLS	5278	WEYERHAEUSER	6410
BUTTERNUT	0840	FREEDOM	1953	LOMIRA	3171	OCONOMOWOC	4060	SHELL LAKE	5306	WHITEFISH BAY	6419
				LOYAL	3206	OCONTO	4067	SHIOCTON	5348	WHITEHALL	6426
CADOTT	0870	GALESVILLE-ETTRICK-		LUCK	3213	OCONTO FALLS	4074	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	OMRO	4088	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIDGE	0896	GERMANTOWN	2058			ONALASKA	4095	SIREN	5376	WHITNALL	6470
CAMPERNO	0903	GIBRALTAR	2114	MADISON	3269	OOSTBURG	4137	SLINGER	5390	WILD ROSE	6475
CAMPBELLSPORT	0910	GILLET	2128	MANAWA	3276	OREGON	4144	SOLO SPRINGS	5397	WILLIAMS BAY	6482
CASHOTN	0980	GILMAN	2135	MANITOWOC	3290	OSCEOLA	4165	SOMERSET	5432	WILMOT UHS	*
CASSVILLE	0994	GILMANTON	2142	MAPLE	3297	SOUTH MILWAUKEE	5439	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDARBURG	1015	GLENWOOD CITY	2198	MARATHON CITY	3304	OSHOOSH	4179	SOUTH SHORE	4522	WINTER	6615
		GLIDDEN	2205	MARINETTE	3311	OSSEO-FAIRCHILD	4186	SOUTHERN DOOR CO	5457	WISCONSIN DELLS	6678
BELGIUM	1029	GOODMAN-		MARION	3318	OWEN-WITHEE	4207	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CENTRAL-WESTOSHA	*	ARMSTRONG	2212	MARKEAN	3325	PALMYRA-EAGLE	4221	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHETEK	1078	GRAFTON	2217	MARSHALL	3332	PARDEEVILLE	4228	SPARTA	5460	WITTENBERG-	
CHILTON	1085	GRANTON	2226	MARSHFIELD	3339	PARK FALLS	4242	SPENCER	5467	BIRNAMWOOD	6692
CHIPPEWA FALLS	1092	GRANTSBURG	2233	MAUSTON	3360	PARKVIEW	4151	SPOONER	5474	WONEWOC-UNION	
CLAYTON	1120	GREEN BAY	2289	MAYVILLE	3367	PECATONICA	0490	SPRING VALLEY	5586	CENTER	6713
CLEAR LAKE	1127	GREENDALE	2296	MCFARLAND	3381	PEPIN	4270	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CLINTON	1134	GREENFIELD	2303	MEDFORD	3409	PESHIGO	4305	STEVENS POINT	5607		

\*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

**SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS**

BOULDER JCT, JT #1	0616	GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	TREVOR	5061	WASHINGTON-	
BRIGHTON, #1	0657	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	5068	CALDWELL	6104
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORWAY, JT #7	4011	SHARON, JT #11	5258	WATERFORD, JT #1	6113
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	PARIS, JT #1	4235	SILVER LAKE, JT #1	5369	WHEATLAND, JT #1	6412
ERIN	1687	HARTLAND-		MAPLE DALE-		RANDALL, JT #1	4627	STONE BANK	3542	WILMOT GRADE	5075
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4686	SWALLOW	3510	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		

## 2002 TAX TABLE FOR FORM 1NPR FILERS

**Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules on page 42.**

**Example** Mr. and Mrs. Smith are filing a joint return. Their income on line 37 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 column meet is \$1,614. This is the tax amount they must write on line 38 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
<b>Your tax is —</b>				
<b>28,500</b>	<b>28,600</b>	1,669	1,607	1,732
<b>28,600</b>	<b>28,700</b>	1,676	1,614	1,738
<b>28,700</b>	<b>28,800</b>	1,682	1,620	1,745
<b>28,800</b>	<b>28,900</b>	1,689	1,627	1,751
<b>28,900</b>	<b>29,000</b>	1,695	1,633	1,758

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 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
		<b>Your tax is —</b>					<b>Your tax is —</b>					<b>Your tax is —</b>		
					<b>3,000</b>					<b>7,000</b>				
					<b>3,000</b>	<b>3,100</b>	140	140	140	<b>7,000</b>	<b>7,100</b>	324	324	348
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	354
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	360
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	366
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	373
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	379
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	385
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	391
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	397
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	403
					<b>4,000</b>						<b>8,000</b>			
					<b>4,000</b>	<b>4,100</b>	186	186	186	<b>8,000</b>	<b>8,100</b>	370	370	410
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	416
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	422
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	385	384	428
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	391	389	434
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	397	393	440
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	404	398	446
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	410	403	453
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	416	407	459
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	422	412	465
					<b>5,000</b>						<b>9,000</b>			
					<b>5,000</b>	<b>5,100</b>	232	232	232	<b>9,000</b>	<b>9,100</b>	428	416	471
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	434	421	477
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	441	426	483
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	447	430	489
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	453	435	496
					<b>5,500</b>	<b>5,600</b>	255	255	256	<b>9,500</b>	<b>9,600</b>	459	439	502
					<b>5,600</b>	<b>5,700</b>	260	260	262	<b>9,600</b>	<b>9,700</b>	465	444	508
					<b>5,700</b>	<b>5,800</b>	265	265	268	<b>9,700</b>	<b>9,800</b>	471	449	514
					<b>5,800</b>	<b>5,900</b>	269	269	274	<b>9,800</b>	<b>9,900</b>	477	453	520
					<b>5,900</b>	<b>6,000</b>	274	274	280	<b>9,900</b>	<b>10,000</b>	484	458	526
					<b>6,000</b>						<b>10,000</b>			
					<b>6,000</b>	<b>6,100</b>	278	278	287	<b>10,000</b>	<b>10,100</b>	490	462	533
					<b>6,100</b>	<b>6,200</b>	283	283	293	<b>10,100</b>	<b>10,200</b>	496	467	539
					<b>6,200</b>	<b>6,300</b>	288	288	299	<b>10,200</b>	<b>10,300</b>	502	472	545
					<b>6,300</b>	<b>6,400</b>	292	292	305	<b>10,300</b>	<b>10,400</b>	508	476	551
					<b>6,400</b>	<b>6,500</b>	297	297	311	<b>10,400</b>	<b>10,500</b>	514	481	557
					<b>6,500</b>	<b>6,600</b>	301	301	317	<b>10,500</b>	<b>10,600</b>	520	485	563
					<b>6,600</b>	<b>6,700</b>	306	306	323	<b>10,600</b>	<b>10,700</b>	527	490	569
					<b>6,700</b>	<b>6,800</b>	311	311	330	<b>10,700</b>	<b>10,800</b>	533	495	576
					<b>6,800</b>	<b>6,900</b>	315	315	336	<b>10,800</b>	<b>10,900</b>	539	499	582
					<b>6,900</b>	<b>7,000</b>	320	320	342	<b>10,900</b>	<b>11,000</b>	545	504	588

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 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>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	551	508	594	17,000	17,100	922	877	984	23,000	23,100	1,312	1,250	1,374
11,100	11,200	557	515	601	17,100	17,200	928	884	991	23,100	23,200	1,318	1,256	1,381
11,200	11,300	564	521	607	17,200	17,300	935	890	997	23,200	23,300	1,325	1,263	1,387
11,300	11,400	570	527	614	17,300	17,400	941	896	1,004	23,300	23,400	1,331	1,269	1,394
11,400	11,500	576	533	620	17,400	17,500	948	902	1,010	23,400	23,500	1,338	1,276	1,400
11,500	11,600	582	539	627	17,500	17,600	954	908	1,017	23,500	23,600	1,344	1,282	1,407
11,600	11,700	588	545	633	17,600	17,700	961	914	1,023	23,600	23,700	1,351	1,289	1,413
11,700	11,800	594	552	640	17,700	17,800	967	921	1,030	23,700	23,800	1,357	1,295	1,420
11,800	11,900	600	558	646	17,800	17,900	974	927	1,036	23,800	23,900	1,364	1,302	1,426
11,900	12,000	607	564	653	17,900	18,000	980	933	1,043	23,900	24,000	1,370	1,308	1,433
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	613	570	659	18,000	18,100	987	939	1,049	24,000	24,100	1,377	1,315	1,439
12,100	12,200	619	576	666	18,100	18,200	993	945	1,056	24,100	24,200	1,383	1,321	1,446
12,200	12,300	625	582	672	18,200	18,300	1,000	951	1,062	24,200	24,300	1,390	1,328	1,452
12,300	12,400	631	588	679	18,300	18,400	1,006	957	1,069	24,300	24,400	1,396	1,334	1,459
12,400	12,500	637	595	685	18,400	18,500	1,013	964	1,075	24,400	24,500	1,403	1,341	1,465
12,500	12,600	643	601	692	18,500	18,600	1,019	970	1,082	24,500	24,600	1,409	1,347	1,472
12,600	12,700	650	607	698	18,600	18,700	1,026	976	1,088	24,600	24,700	1,416	1,354	1,478
12,700	12,800	656	613	705	18,700	18,800	1,032	982	1,095	24,700	24,800	1,422	1,360	1,485
12,800	12,900	662	619	711	18,800	18,900	1,039	988	1,101	24,800	24,900	1,429	1,367	1,491
12,900	13,000	668	625	718	18,900	19,000	1,045	994	1,108	24,900	25,000	1,435	1,373	1,498
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	674	631	724	19,000	19,100	1,052	1,000	1,114	25,000	25,100	1,442	1,380	1,504
13,100	13,200	680	638	731	19,100	19,200	1,058	1,007	1,121	25,100	25,200	1,448	1,386	1,511
13,200	13,300	687	644	737	19,200	19,300	1,065	1,013	1,127	25,200	25,300	1,455	1,393	1,517
13,300	13,400	693	650	744	19,300	19,400	1,071	1,019	1,134	25,300	25,400	1,461	1,399	1,524
13,400	13,500	699	656	750	19,400	19,500	1,078	1,025	1,140	25,400	25,500	1,468	1,406	1,530
13,500	13,600	705	662	757	19,500	19,600	1,084	1,031	1,147	25,500	25,600	1,474	1,412	1,537
13,600	13,700	711	668	763	19,600	19,700	1,091	1,037	1,153	25,600	25,700	1,481	1,419	1,543
13,700	13,800	717	675	770	19,700	19,800	1,097	1,044	1,160	25,700	25,800	1,487	1,425	1,550
13,800	13,900	723	681	776	19,800	19,900	1,104	1,050	1,166	25,800	25,900	1,494	1,432	1,556
13,900	14,000	730	687	783	19,900	20,000	1,110	1,056	1,173	25,900	26,000	1,500	1,438	1,563
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	736	693	789	20,000	20,100	1,117	1,062	1,179	26,000	26,100	1,507	1,445	1,569
14,100	14,200	742	699	796	20,100	20,200	1,123	1,068	1,186	26,100	26,200	1,513	1,451	1,576
14,200	14,300	748	705	802	20,200	20,300	1,130	1,074	1,192	26,200	26,300	1,520	1,458	1,582
14,300	14,400	754	711	809	20,300	20,400	1,136	1,080	1,199	26,300	26,400	1,526	1,464	1,589
14,400	14,500	760	718	815	20,400	20,500	1,143	1,087	1,205	26,400	26,500	1,533	1,471	1,595
14,500	14,600	766	724	822	20,500	20,600	1,149	1,093	1,212	26,500	26,600	1,539	1,477	1,602
14,600	14,700	773	730	828	20,600	20,700	1,156	1,099	1,218	26,600	26,700	1,546	1,484	1,608
14,700	14,800	779	736	835	20,700	20,800	1,162	1,105	1,225	26,700	26,800	1,552	1,490	1,615
14,800	14,900	785	742	841	20,800	20,900	1,169	1,111	1,231	26,800	26,900	1,559	1,497	1,621
14,900	15,000	791	748	848	20,900	21,000	1,175	1,117	1,238	26,900	27,000	1,565	1,503	1,628
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	797	754	854	21,000	21,100	1,182	1,123	1,244	27,000	27,100	1,572	1,510	1,634
15,100	15,200	803	761	861	21,100	21,200	1,188	1,130	1,251	27,100	27,200	1,578	1,516	1,641
15,200	15,300	810	767	867	21,200	21,300	1,195	1,136	1,257	27,200	27,300	1,585	1,523	1,647
15,300	15,400	816	773	874	21,300	21,400	1,201	1,142	1,264	27,300	27,400	1,591	1,529	1,654
15,400	15,500	822	779	880	21,400	21,500	1,208	1,148	1,270	27,400	27,500	1,598	1,536	1,660
15,500	15,600	828	785	887	21,500	21,600	1,214	1,154	1,277	27,500	27,600	1,604	1,542	1,667
15,600	15,700	834	791	893	21,600	21,700	1,221	1,160	1,283	27,600	27,700	1,611	1,549	1,673
15,700	15,800	840	798	900	21,700	21,800	1,227	1,167	1,290	27,700	27,800	1,617	1,555	1,680
15,800	15,900	846	804	906	21,800	21,900	1,234	1,173	1,296	27,800	27,900	1,624	1,562	1,686
15,900	16,000	853	810	913	21,900	22,000	1,240	1,179	1,303	27,900	28,000	1,630	1,568	1,693
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	859	816	919	22,000	22,100	1,247	1,185	1,309	28,000	28,100	1,637	1,575	1,699
16,100	16,200	865	822	926	22,100	22,200	1,253	1,191	1,316	28,100	28,200	1,643	1,581	1,706
16,200	16,300	871	828	932	22,200	22,300	1,260	1,198	1,322	28,200	28,300	1,650	1,588	1,712
16,300	16,400	877	834	939	22,300	22,400	1,266	1,204	1,329	28,300	28,400	1,656	1,594	1,719
16,400	16,500	883	841	945	22,400	22,500	1,273	1,211	1,335	28,400	28,500	1,663	1,601	1,725
16,500	16,600	889	847	952	22,500	22,600	1,279	1,217	1,342	28,500	28,600	1,669	1,607	1,732
16,600	16,700	896	853	958	22,600	22,700	1,286	1,224	1,348	28,600	28,700	1,676	1,614	1,738
16,700	16,800	902	859	965	22,700	22,800	1,292	1,230	1,355	28,700	28,800	1,682	1,620	1,745
16,800	16,900	909	865	971	22,800	22,900	1,299	1,237	1,361	28,800	28,900	1,689	1,627	1,751
16,900	17,000	915	871	978	22,900	23,000	1,305	1,243	1,368	28,900	29,000	1,695	1,633	1,758

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 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>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,702	1,640	1,764	35,000	35,100	2,092	2,030	2,154	41,000	41,100	2,482	2,420	2,544
29,100	29,200	1,708	1,646	1,771	35,100	35,200	2,098	2,036	2,161	41,100	41,200	2,488	2,426	2,551
29,200	29,300	1,715	1,653	1,777	35,200	35,300	2,105	2,043	2,167	41,200	41,300	2,495	2,433	2,557
29,300	29,400	1,721	1,659	1,784	35,300	35,400	2,111	2,049	2,174	41,300	41,400	2,501	2,439	2,564
29,400	29,500	1,728	1,666	1,790	35,400	35,500	2,118	2,056	2,180	41,400	41,500	2,508	2,446	2,570
29,500	29,600	1,734	1,672	1,797	35,500	35,600	2,124	2,062	2,187	41,500	41,600	2,514	2,452	2,577
29,600	29,700	1,741	1,679	1,803	35,600	35,700	2,131	2,069	2,193	41,600	41,700	2,521	2,459	2,583
29,700	29,800	1,747	1,685	1,810	35,700	35,800	2,137	2,075	2,200	41,700	41,800	2,527	2,465	2,590
29,800	29,900	1,754	1,692	1,816	35,800	35,900	2,144	2,082	2,206	41,800	41,900	2,534	2,472	2,596
29,900	30,000	1,760	1,698	1,823	35,900	36,000	2,150	2,088	2,213	41,900	42,000	2,540	2,478	2,603
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,767	1,705	1,829	36,000	36,100	2,157	2,095	2,219	42,000	42,100	2,547	2,485	2,609
30,100	30,200	1,773	1,711	1,836	36,100	36,200	2,163	2,101	2,226	42,100	42,200	2,553	2,491	2,616
30,200	30,300	1,780	1,718	1,842	36,200	36,300	2,170	2,108	2,232	42,200	42,300	2,560	2,498	2,622
30,300	30,400	1,786	1,724	1,849	36,300	36,400	2,176	2,114	2,239	42,300	42,400	2,566	2,504	2,629
30,400	30,500	1,793	1,731	1,855	36,400	36,500	2,183	2,121	2,245	42,400	42,500	2,573	2,511	2,635
30,500	30,600	1,799	1,737	1,862	36,500	36,600	2,189	2,127	2,252	42,500	42,600	2,579	2,517	2,642
30,600	30,700	1,806	1,744	1,868	36,600	36,700	2,196	2,134	2,258	42,600	42,700	2,586	2,524	2,648
30,700	30,800	1,812	1,750	1,875	36,700	36,800	2,202	2,140	2,265	42,700	42,800	2,592	2,530	2,655
30,800	30,900	1,819	1,757	1,881	36,800	36,900	2,209	2,147	2,271	42,800	42,900	2,599	2,537	2,661
30,900	31,000	1,825	1,763	1,888	36,900	37,000	2,215	2,153	2,278	42,900	43,000	2,605	2,543	2,668
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,832	1,770	1,894	37,000	37,100	2,222	2,160	2,284	43,000	43,100	2,612	2,550	2,674
31,100	31,200	1,838	1,776	1,901	37,100	37,200	2,228	2,166	2,291	43,100	43,200	2,618	2,556	2,681
31,200	31,300	1,845	1,783	1,907	37,200	37,300	2,235	2,173	2,297	43,200	43,300	2,625	2,563	2,687
31,300	31,400	1,851	1,789	1,914	37,300	37,400	2,241	2,179	2,304	43,300	43,400	2,631	2,569	2,694
31,400	31,500	1,858	1,796	1,920	37,400	37,500	2,248	2,186	2,310	43,400	43,500	2,638	2,576	2,700
31,500	31,600	1,864	1,802	1,927	37,500	37,600	2,254	2,192	2,317	43,500	43,600	2,644	2,582	2,707
31,600	31,700	1,871	1,809	1,933	37,600	37,700	2,261	2,199	2,323	43,600	43,700	2,651	2,589	2,713
31,700	31,800	1,877	1,815	1,940	37,700	37,800	2,267	2,205	2,330	43,700	43,800	2,657	2,595	2,720
31,800	31,900	1,884	1,822	1,946	37,800	37,900	2,274	2,212	2,336	43,800	43,900	2,664	2,602	2,726
31,900	32,000	1,890	1,828	1,953	37,900	38,000	2,280	2,218	2,343	43,900	44,000	2,670	2,608	2,733
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,897	1,835	1,959	38,000	38,100	2,287	2,225	2,349	44,000	44,100	2,677	2,615	2,739
32,100	32,200	1,903	1,841	1,966	38,100	38,200	2,293	2,231	2,356	44,100	44,200	2,683	2,621	2,746
32,200	32,300	1,910	1,848	1,972	38,200	38,300	2,300	2,238	2,362	44,200	44,300	2,690	2,628	2,752
32,300	32,400	1,916	1,854	1,979	38,300	38,400	2,306	2,244	2,369	44,300	44,400	2,696	2,634	2,759
32,400	32,500	1,923	1,861	1,985	38,400	38,500	2,313	2,251	2,375	44,400	44,500	2,703	2,641	2,765
32,500	32,600	1,929	1,867	1,992	38,500	38,600	2,319	2,257	2,382	44,500	44,600	2,709	2,647	2,772
32,600	32,700	1,936	1,874	1,998	38,600	38,700	2,326	2,264	2,388	44,600	44,700	2,716	2,654	2,778
32,700	32,800	1,942	1,880	2,005	38,700	38,800	2,332	2,270	2,395	44,700	44,800	2,722	2,660	2,785
32,800	32,900	1,949	1,887	2,011	38,800	38,900	2,339	2,277	2,401	44,800	44,900	2,729	2,667	2,791
32,900	33,000	1,955	1,893	2,018	38,900	39,000	2,345	2,283	2,408	44,900	45,000	2,735	2,673	2,798
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,962	1,900	2,024	39,000	39,100	2,352	2,290	2,414	45,000	45,100	2,742	2,680	2,804
33,100	33,200	1,968	1,906	2,031	39,100	39,200	2,358	2,296	2,421	45,100	45,200	2,748	2,686	2,811
33,200	33,300	1,975	1,913	2,037	39,200	39,300	2,365	2,303	2,427	45,200	45,300	2,755	2,693	2,817
33,300	33,400	1,981	1,919	2,044	39,300	39,400	2,371	2,309	2,434	45,300	45,400	2,761	2,699	2,824
33,400	33,500	1,988	1,926	2,050	39,400	39,500	2,378	2,316	2,440	45,400	45,500	2,768	2,706	2,830
33,500	33,600	1,994	1,932	2,057	39,500	39,600	2,384	2,322	2,447	45,500	45,600	2,774	2,712	2,837
33,600	33,700	2,001	1,939	2,063	39,600	39,700	2,391	2,329	2,453	45,600	45,700	2,781	2,719	2,843
33,700	33,800	2,007	1,945	2,070	39,700	39,800	2,397	2,335	2,460	45,700	45,800	2,787	2,725	2,850
33,800	33,900	2,014	1,952	2,076	39,800	39,900	2,404	2,342	2,466	45,800	45,900	2,794	2,732	2,856
33,900	34,000	2,020	1,958	2,083	39,900	40,000	2,410	2,348	2,473	45,900	46,000	2,800	2,738	2,863
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	2,027	1,965	2,089	40,000	40,100	2,417	2,355	2,479	46,000	46,100	2,807	2,745	2,869
34,100	34,200	2,033	1,971	2,096	40,100	40,200	2,423	2,361	2,486	46,100	46,200	2,813	2,751	2,876
34,200	34,300	2,040	1,978	2,102	40,200	40,300	2,430	2,368	2,492	46,200	46,300	2,820	2,758	2,882
34,300	34,400	2,046	1,984	2,109	40,300	40,400	2,436	2,374	2,499	46,300	46,400	2,826	2,764	2,889
34,400	34,500	2,053	1,991	2,115	40,400	40,500	2,443	2,381	2,505	46,400	46,500	2,833	2,771	2,895
34,500	34,600	2,059	1,997	2,122	40,500	40,600	2,449	2,387	2,512	46,500	46,600	2,839	2,777	2,902
34,600	34,700	2,066	2,004	2,128	40,600	40,700	2,456	2,394	2,518	46,600	46,700	2,846	2,784	2,908
34,700	34,800	2,072	2,010	2,135	40,700	40,800	2,462	2,400	2,525	46,700	46,800	2,852	2,790	2,915
34,800	34,900	2,079	2,017	2,141	40,800	40,900	2,469	2,407	2,531	46,800	46,900	2,859	2,797	2,921
34,900	35,000	2,085	2,023	2,148	40,900	41,000	2,475	2,413	2,538	46,900	47,000	2,865	2,803	2,928

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 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>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,872	2,810	2,934	53,000	53,100	3,262	3,200	3,324	59,000	59,100	3,652	3,590	3,714
47,100	47,200	2,878	2,816	2,941	53,100	53,200	3,268	3,206	3,331	59,100	59,200	3,658	3,596	3,721
47,200	47,300	2,885	2,823	2,947	53,200	53,300	3,275	3,213	3,337	59,200	59,300	3,665	3,603	3,727
47,300	47,400	2,891	2,829	2,954	53,300	53,400	3,281	3,219	3,344	59,300	59,400	3,671	3,609	3,734
47,400	47,500	2,898	2,836	2,960	53,400	53,500	3,288	3,226	3,350	59,400	59,500	3,678	3,616	3,740
47,500	47,600	2,904	2,842	2,967	53,500	53,600	3,294	3,232	3,357	59,500	59,600	3,684	3,622	3,747
47,600	47,700	2,911	2,849	2,973	53,600	53,700	3,301	3,239	3,363	59,600	59,700	3,691	3,629	3,753
47,700	47,800	2,917	2,855	2,980	53,700	53,800	3,307	3,245	3,370	59,700	59,800	3,697	3,635	3,760
47,800	47,900	2,924	2,862	2,986	53,800	53,900	3,314	3,252	3,376	59,800	59,900	3,704	3,642	3,766
47,900	48,000	2,930	2,868	2,993	53,900	54,000	3,320	3,258	3,383	59,900	60,000	3,710	3,648	3,773
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,937	2,875	2,999	54,000	54,100	3,327	3,265	3,389	60,000	60,100	3,717	3,655	3,779
48,100	48,200	2,943	2,881	3,006	54,100	54,200	3,333	3,271	3,396	60,100	60,200	3,723	3,661	3,786
48,200	48,300	2,950	2,888	3,012	54,200	54,300	3,340	3,278	3,402	60,200	60,300	3,730	3,668	3,792
48,300	48,400	2,956	2,894	3,019	54,300	54,400	3,346	3,284	3,409	60,300	60,400	3,736	3,674	3,799
48,400	48,500	2,963	2,901	3,025	54,400	54,500	3,353	3,291	3,415	60,400	60,500	3,743	3,681	3,805
48,500	48,600	2,969	2,907	3,032	54,500	54,600	3,359	3,297	3,422	60,500	60,600	3,749	3,687	3,812
48,600	48,700	2,976	2,914	3,038	54,600	54,700	3,366	3,304	3,428	60,600	60,700	3,756	3,694	3,818
48,700	48,800	2,982	2,920	3,045	54,700	54,800	3,372	3,310	3,435	60,700	60,800	3,762	3,700	3,825
48,800	48,900	2,989	2,927	3,051	54,800	54,900	3,379	3,317	3,441	60,800	60,900	3,769	3,707	3,831
48,900	49,000	2,995	2,933	3,058	54,900	55,000	3,385	3,323	3,448	60,900	61,000	3,775	3,713	3,838
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	3,002	2,940	3,064	55,000	55,100	3,392	3,330	3,454	61,000	61,100	3,782	3,720	3,844
49,100	49,200	3,008	2,946	3,071	55,100	55,200	3,398	3,336	3,461	61,100	61,200	3,788	3,726	3,851
49,200	49,300	3,015	2,953	3,077	55,200	55,300	3,405	3,343	3,467	61,200	61,300	3,795	3,733	3,857
49,300	49,400	3,021	2,959	3,084	55,300	55,400	3,411	3,349	3,474	61,300	61,400	3,801	3,739	3,864
49,400	49,500	3,028	2,966	3,090	55,400	55,500	3,418	3,356	3,480	61,400	61,500	3,808	3,746	3,870
49,500	49,600	3,034	2,972	3,097	55,500	55,600	3,424	3,362	3,487	61,500	61,600	3,814	3,752	3,877
49,600	49,700	3,041	2,979	3,103	55,600	55,700	3,431	3,369	3,493	61,600	61,700	3,821	3,759	3,883
49,700	49,800	3,047	2,985	3,110	55,700	55,800	3,437	3,375	3,500	61,700	61,800	3,827	3,765	3,890
49,800	49,900	3,054	2,992	3,116	55,800	55,900	3,444	3,382	3,506	61,800	61,900	3,834	3,772	3,896
49,900	50,000	3,060	2,998	3,123	55,900	56,000	3,450	3,388	3,513	61,900	62,000	3,840	3,778	3,903
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,067	3,005	3,129	56,000	56,100	3,457	3,395	3,519	62,000	62,100	3,847	3,785	3,909
50,100	50,200	3,073	3,011	3,136	56,100	56,200	3,463	3,401	3,526	62,100	62,200	3,853	3,791	3,916
50,200	50,300	3,080	3,018	3,142	56,200	56,300	3,470	3,408	3,532	62,200	62,300	3,860	3,798	3,922
50,300	50,400	3,086	3,024	3,149	56,300	56,400	3,476	3,414	3,539	62,300	62,400	3,866	3,804	3,929
50,400	50,500	3,093	3,031	3,155	56,400	56,500	3,483	3,421	3,545	62,400	62,500	3,873	3,811	3,935
50,500	50,600	3,099	3,037	3,162	56,500	56,600	3,489	3,427	3,552	62,500	62,600	3,879	3,817	3,942
50,600	50,700	3,106	3,044	3,168	56,600	56,700	3,496	3,434	3,558	62,600	62,700	3,886	3,824	3,948
50,700	50,800	3,112	3,050	3,175	56,700	56,800	3,502	3,440	3,565	62,700	62,800	3,892	3,830	3,955
50,800	50,900	3,119	3,057	3,181	56,800	56,900	3,509	3,447	3,571	62,800	62,900	3,899	3,837	3,961
50,900	51,000	3,125	3,063	3,188	56,900	57,000	3,515	3,453	3,578	62,900	63,000	3,905	3,843	3,968
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,132	3,070	3,194	57,000	57,100	3,522	3,460	3,584	63,000	63,100	3,912	3,850	3,974
51,100	51,200	3,138	3,076	3,201	57,100	57,200	3,528	3,466	3,591	63,100	63,200	3,918	3,856	3,981
51,200	51,300	3,145	3,083	3,207	57,200	57,300	3,535	3,473	3,597	63,200	63,300	3,925	3,863	3,987
51,300	51,400	3,151	3,089	3,214	57,300	57,400	3,541	3,479	3,604	63,300	63,400	3,931	3,869	3,994
51,400	51,500	3,158	3,096	3,220	57,400	57,500	3,548	3,486	3,610	63,400	63,500	3,938	3,876	4,000
51,500	51,600	3,164	3,102	3,227	57,500	57,600	3,554	3,492	3,617	63,500	63,600	3,944	3,882	4,007
51,600	51,700	3,171	3,109	3,233	57,600	57,700	3,561	3,499	3,623	63,600	63,700	3,951	3,889	4,013
51,700	51,800	3,177	3,115	3,240	57,700	57,800	3,567	3,505	3,630	63,700	63,800	3,957	3,895	4,020
51,800	51,900	3,184	3,122	3,246	57,800	57,900	3,574	3,512	3,636	63,800	63,900	3,964	3,902	4,026
51,900	52,000	3,190	3,128	3,253	57,900	58,000	3,580	3,518	3,643	63,900	64,000	3,970	3,908	4,033
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,197	3,135	3,259	58,000	58,100	3,587	3,525	3,649	64,000	64,100	3,977	3,915	4,039
52,100	52,200	3,203	3,141	3,266	58,100	58,200	3,593	3,531	3,656	64,100	64,200	3,983	3,921	4,046
52,200	52,300	3,210	3,148	3,272	58,200	58,300	3,600	3,538	3,662	64,200	64,300	3,990	3,928	4,052
52,300	52,400	3,216	3,154	3,279	58,300	58,400	3,606	3,544	3,669	64,300	64,400	3,996	3,934	4,059
52,400	52,500	3,223	3,161	3,285	58,400	58,500	3,613	3,551	3,675	64,400	64,500	4,003	3,941	4,065
52,500	52,600	3,229	3,167	3,292	58,500	58,600	3,619	3,557	3,682	64,500	64,600	4,009	3,947	4,072
52,600	52,700	3,236	3,174	3,298	58,600	58,700	3,626	3,564	3,688	64,600	64,700	4,016	3,954	4,078
52,700	52,800	3,242	3,180	3,305	58,700	58,800	3,632	3,570	3,695	64,700	64,800	4,022	3,960	4,085
52,800	52,900	3,249	3,187	3,311	58,800	58,900	3,639	3,577	3,701	64,800	64,900	4,029	3,967	4,091
52,900	53,000	3,255	3,193	3,318	58,900	59,000	3,645	3,583	3,708	64,900	65,000	4,035	3,973	4,098

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 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>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,042	3,980	4,104	71,000	71,100	4,432	4,370	4,494	77,000	77,100	4,822	4,760	4,884
65,100	65,200	4,048	3,986	4,111	71,100	71,200	4,438	4,376	4,501	77,100	77,200	4,828	4,766	4,891
65,200	65,300	4,055	3,993	4,117	71,200	71,300	4,445	4,383	4,507	77,200	77,300	4,835	4,773	4,897
65,300	65,400	4,061	3,999	4,124	71,300	71,400	4,451	4,389	4,514	77,300	77,400	4,841	4,779	4,904
65,400	65,500	4,068	4,006	4,130	71,400	71,500	4,458	4,396	4,520	77,400	77,500	4,848	4,786	4,910
65,500	65,600	4,074	4,012	4,137	71,500	71,600	4,464	4,402	4,527	77,500	77,600	4,854	4,792	4,917
65,600	65,700	4,081	4,019	4,143	71,600	71,700	4,471	4,409	4,533	77,600	77,700	4,861	4,799	4,923
65,700	65,800	4,087	4,025	4,150	71,700	71,800	4,477	4,415	4,540	77,700	77,800	4,867	4,805	4,930
65,800	65,900	4,094	4,032	4,156	71,800	71,900	4,484	4,422	4,546	77,800	77,900	4,874	4,812	4,936
65,900	66,000	4,100	4,038	4,163	71,900	72,000	4,490	4,428	4,553	77,900	78,000	4,880	4,818	4,943
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,107	4,045	4,169	72,000	72,100	4,497	4,435	4,559	78,000	78,100	4,887	4,825	4,949
66,100	66,200	4,113	4,051	4,176	72,100	72,200	4,503	4,441	4,566	78,100	78,200	4,893	4,831	4,956
66,200	66,300	4,120	4,058	4,182	72,200	72,300	4,510	4,448	4,572	78,200	78,300	4,900	4,838	4,962
66,300	66,400	4,126	4,064	4,189	72,300	72,400	4,516	4,454	4,579	78,300	78,400	4,906	4,844	4,969
66,400	66,500	4,133	4,071	4,195	72,400	72,500	4,523	4,461	4,585	78,400	78,500	4,913	4,851	4,975
66,500	66,600	4,139	4,077	4,202	72,500	72,600	4,529	4,467	4,592	78,500	78,600	4,919	4,857	4,982
66,600	66,700	4,146	4,084	4,208	72,600	72,700	4,536	4,474	4,598	78,600	78,700	4,926	4,864	4,988
66,700	66,800	4,152	4,090	4,215	72,700	72,800	4,542	4,480	4,605	78,700	78,800	4,932	4,870	4,995
66,800	66,900	4,159	4,097	4,221	72,800	72,900	4,549	4,487	4,611	78,800	78,900	4,939	4,877	5,001
66,900	67,000	4,165	4,103	4,228	72,900	73,000	4,555	4,493	4,618	78,900	79,000	4,945	4,883	5,008
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,172	4,110	4,234	73,000	73,100	4,562	4,500	4,624	79,000	79,100	4,952	4,890	5,014
67,100	67,200	4,178	4,116	4,241	73,100	73,200	4,568	4,506	4,631	79,100	79,200	4,958	4,896	5,021
67,200	67,300	4,185	4,123	4,247	73,200	73,300	4,575	4,513	4,637	79,200	79,300	4,965	4,903	5,027
67,300	67,400	4,191	4,129	4,254	73,300	73,400	4,581	4,519	4,644	79,300	79,400	4,971	4,909	5,034
67,400	67,500	4,198	4,136	4,260	73,400	73,500	4,588	4,526	4,650	79,400	79,500	4,978	4,916	5,040
67,500	67,600	4,204	4,142	4,267	73,500	73,600	4,594	4,532	4,657	79,500	79,600	4,984	4,922	5,047
67,600	67,700	4,211	4,149	4,273	73,600	73,700	4,601	4,539	4,663	79,600	79,700	4,991	4,929	5,053
67,700	67,800	4,217	4,155	4,280	73,700	73,800	4,607	4,545	4,670	79,700	79,800	4,997	4,935	5,060
67,800	67,900	4,224	4,162	4,286	73,800	73,900	4,614	4,552	4,676	79,800	79,900	5,004	4,942	5,066
67,900	68,000	4,230	4,168	4,293	73,900	74,000	4,620	4,558	4,683	79,900	80,000	5,010	4,948	5,073
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,237	4,175	4,299	74,000	74,100	4,627	4,565	4,689	80,000	80,100	5,017	4,955	5,079
68,100	68,200	4,243	4,181	4,306	74,100	74,200	4,633	4,571	4,696	80,100	80,200	5,023	4,961	5,086
68,200	68,300	4,250	4,188	4,312	74,200	74,300	4,640	4,578	4,702	80,200	80,300	5,030	4,968	5,092
68,300	68,400	4,256	4,194	4,319	74,300	74,400	4,646	4,584	4,709	80,300	80,400	5,036	4,974	5,099
68,400	68,500	4,263	4,201	4,325	74,400	74,500	4,653	4,591	4,715	80,400	80,500	5,043	4,981	5,105
68,500	68,600	4,269	4,207	4,332	74,500	74,600	4,659	4,597	4,722	80,500	80,600	5,049	4,987	5,112
68,600	68,700	4,276	4,214	4,338	74,600	74,700	4,666	4,604	4,728	80,600	80,700	5,056	4,994	5,118
68,700	68,800	4,282	4,220	4,345	74,700	74,800	4,672	4,610	4,735	80,700	80,800	5,062	5,000	5,125
68,800	68,900	4,289	4,227	4,351	74,800	74,900	4,679	4,617	4,741	80,800	80,900	5,069	5,007	5,131
68,900	69,000	4,295	4,233	4,358	74,900	75,000	4,685	4,623	4,748	80,900	81,000	5,075	5,013	5,138
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,302	4,240	4,364	75,000	75,100	4,692	4,630	4,754	81,000	81,100	5,082	5,020	5,144
69,100	69,200	4,308	4,246	4,371	75,100	75,200	4,698	4,636	4,761	81,100	81,200	5,088	5,026	5,151
69,200	69,300	4,315	4,253	4,377	75,200	75,300	4,705	4,643	4,767	81,200	81,300	5,095	5,033	5,157
69,300	69,400	4,321	4,259	4,384	75,300	75,400	4,711	4,649	4,774	81,300	81,400	5,101	5,039	5,164
69,400	69,500	4,328	4,266	4,390	75,400	75,500	4,718	4,656	4,780	81,400	81,500	5,108	5,046	5,170
69,500	69,600	4,334	4,272	4,397	75,500	75,600	4,724	4,662	4,787	81,500	81,600	5,114	5,052	5,177
69,600	69,700	4,341	4,279	4,403	75,600	75,700	4,731	4,669	4,793	81,600	81,700	5,121	5,059	5,183
69,700	69,800	4,347	4,285	4,410	75,700	75,800	4,737	4,675	4,800	81,700	81,800	5,127	5,065	5,190
69,800	69,900	4,354	4,292	4,416	75,800	75,900	4,744	4,682	4,806	81,800	81,900	5,134	5,072	5,196
69,900	70,000	4,360	4,298	4,423	75,900	76,000	4,750	4,688	4,813	81,900	82,000	5,140	5,078	5,203
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,367	4,305	4,429	76,000	76,100	4,757	4,695	4,819	82,000	82,100	5,147	5,085	5,209
70,100	70,200	4,373	4,311	4,436	76,100	76,200	4,763	4,701	4,826	82,100	82,200	5,153	5,091	5,216
70,200	70,300	4,380	4,318	4,442	76,200	76,300	4,770	4,708	4,832	82,200	82,300	5,160	5,098	5,222
70,300	70,400	4,386	4,324	4,449	76,300	76,400	4,776	4,714	4,839	82,300	82,400	5,166	5,104	5,229
70,400	70,500	4,393	4,331	4,455	76,400	76,500	4,783	4,721	4,845	82,400	82,500	5,173	5,111	5,235
70,500	70,600	4,399	4,337	4,462	76,500	76,600	4,789	4,727	4,852	82,500	82,600	5,179	5,117	5,242
70,600	70,700	4,406	4,344	4,468	76,600	76,700	4,796	4,734	4,858	82,600	82,700	5,186	5,124	5,248
70,700	70,800	4,412	4,350	4,475	76,700	76,800	4,802	4,740	4,865	82,700	82,800	5,192	5,130	5,255
70,800	70,900	4,419	4,357	4,481	76,800	76,900	4,809	4,747	4,871	82,800	82,900	5,199	5,137	5,261
70,900	71,000	4,425	4,363	4,488	76,900	77,000	4,815	4,753	4,878	82,900	83,000	5,205	5,143	5,268

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 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>83,000</b>					<b>89,000</b>					<b>95,000</b>				
83,000	83,100	5,212	5,150	5,275	89,000	89,100	5,602	5,540	5,680	95,000	95,100	5,992	5,930	6,085
83,100	83,200	5,218	5,156	5,281	89,100	89,200	5,608	5,546	5,686	95,100	95,200	5,998	5,936	6,091
83,200	83,300	5,225	5,163	5,288	89,200	89,300	5,615	5,553	5,693	95,200	95,300	6,005	5,943	6,098
83,300	83,400	5,231	5,169	5,295	89,300	89,400	5,621	5,559	5,700	95,300	95,400	6,011	5,949	6,105
83,400	83,500	5,238	5,176	5,302	89,400	89,500	5,628	5,566	5,707	95,400	95,500	6,018	5,956	6,112
83,500	83,600	5,244	5,182	5,308	89,500	89,600	5,634	5,572	5,713	95,500	95,600	6,024	5,962	6,118
83,600	83,700	5,251	5,189	5,315	89,600	89,700	5,641	5,579	5,720	95,600	95,700	6,031	5,969	6,125
83,700	83,800	5,257	5,195	5,322	89,700	89,800	5,647	5,585	5,727	95,700	95,800	6,037	5,975	6,132
83,800	83,900	5,264	5,202	5,329	89,800	89,900	5,654	5,592	5,734	95,800	95,900	6,044	5,982	6,139
83,900	84,000	5,270	5,208	5,335	89,900	90,000	5,660	5,598	5,740	95,900	96,000	6,050	5,988	6,145
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,277	5,215	5,342	90,000	90,100	5,667	5,605	5,747	96,000	96,100	6,057	5,995	6,152
84,100	84,200	5,283	5,221	5,349	90,100	90,200	5,673	5,611	5,754	96,100	96,200	6,063	6,001	6,159
84,200	84,300	5,290	5,228	5,356	90,200	90,300	5,680	5,618	5,761	96,200	96,300	6,070	6,008	6,166
84,300	84,400	5,296	5,234	5,362	90,300	90,400	5,686	5,624	5,767	96,300	96,400	6,076	6,014	6,172
84,400	84,500	5,303	5,241	5,369	90,400	90,500	5,693	5,631	5,774	96,400	96,500	6,083	6,021	6,179
84,500	84,600	5,309	5,247	5,376	90,500	90,600	5,699	5,637	5,781	96,500	96,600	6,089	6,027	6,186
84,600	84,700	5,316	5,254	5,383	90,600	90,700	5,706	5,644	5,788	96,600	96,700	6,096	6,034	6,193
84,700	84,800	5,322	5,260	5,389	90,700	90,800	5,712	5,650	5,794	96,700	96,800	6,102	6,040	6,199
84,800	84,900	5,329	5,267	5,396	90,800	90,900	5,719	5,657	5,801	96,800	96,900	6,109	6,047	6,206
84,900	85,000	5,335	5,273	5,403	90,900	91,000	5,725	5,663	5,808	96,900	97,000	6,115	6,053	6,213
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,342	5,280	5,410	91,000	91,100	5,732	5,670	5,815	97,000	97,100	6,122	6,060	6,220
85,100	85,200	5,348	5,286	5,416	91,100	91,200	5,738	5,676	5,821	97,100	97,200	6,128	6,066	6,226
85,200	85,300	5,355	5,293	5,423	91,200	91,300	5,745	5,683	5,828	97,200	97,300	6,135	6,073	6,233
85,300	85,400	5,361	5,299	5,430	91,300	91,400	5,751	5,689	5,835	97,300	97,400	6,141	6,079	6,240
85,400	85,500	5,368	5,306	5,437	91,400	91,500	5,758	5,696	5,842	97,400	97,500	6,148	6,086	6,247
85,500	85,600	5,374	5,312	5,443	91,500	91,600	5,764	5,702	5,848	97,500	97,600	6,154	6,092	6,253
85,600	85,700	5,381	5,319	5,450	91,600	91,700	5,771	5,709	5,855	97,600	97,700	6,161	6,099	6,260
85,700	85,800	5,387	5,325	5,457	91,700	91,800	5,777	5,715	5,862	97,700	97,800	6,167	6,105	6,267
85,800	85,900	5,394	5,332	5,464	91,800	91,900	5,784	5,722	5,869	97,800	97,900	6,174	6,112	6,274
85,900	86,000	5,400	5,338	5,470	91,900	92,000	5,790	5,728	5,875	97,900	98,000	6,180	6,118	6,280
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,407	5,345	5,477	92,000	92,100	5,797	5,735	5,882	98,000	98,100	6,187	6,125	6,287
86,100	86,200	5,413	5,351	5,484	92,100	92,200	5,803	5,741	5,889	98,100	98,200	6,193	6,131	6,294
86,200	86,300	5,420	5,358	5,491	92,200	92,300	5,810	5,748	5,896	98,200	98,300	6,200	6,138	6,301
86,300	86,400	5,426	5,364	5,497	92,300	92,400	5,816	5,754	5,902	98,300	98,400	6,206	6,144	6,307
86,400	86,500	5,433	5,371	5,504	92,400	92,500	5,823	5,761	5,909	98,400	98,500	6,213	6,151	6,314
86,500	86,600	5,439	5,377	5,511	92,500	92,600	5,829	5,767	5,916	98,500	98,600	6,219	6,157	6,321
86,600	86,700	5,446	5,384	5,518	92,600	92,700	5,836	5,774	5,923	98,600	98,700	6,226	6,164	6,328
86,700	86,800	5,452	5,390	5,524	92,700	92,800	5,842	5,780	5,929	98,700	98,800	6,232	6,170	6,334
86,800	86,900	5,459	5,397	5,531	92,800	92,900	5,849	5,787	5,936	98,800	98,900	6,239	6,177	6,341
86,900	87,000	5,465	5,403	5,538	92,900	93,000	5,855	5,793	5,943	98,900	99,000	6,245	6,183	6,348
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,472	5,410	5,545	93,000	93,100	5,862	5,800	5,950	99,000	99,100	6,252	6,190	6,355
87,100	87,200	5,478	5,416	5,551	93,100	93,200	5,868	5,806	5,956	99,100	99,200	6,258	6,196	6,361
87,200	87,300	5,485	5,423	5,558	93,200	93,300	5,875	5,813	5,963	99,200	99,300	6,265	6,203	6,368
87,300	87,400	5,491	5,429	5,565	93,300	93,400	5,881	5,819	5,970	99,300	99,400	6,271	6,209	6,375
87,400	87,500	5,498	5,436	5,572	93,400	93,500	5,888	5,826	5,977	99,400	99,500	6,278	6,216	6,382
87,500	87,600	5,504	5,442	5,578	93,500	93,600	5,894	5,832	5,983	99,500	99,600	6,284	6,222	6,388
87,600	87,700	5,511	5,449	5,585	93,600	93,700	5,901	5,839	5,990	99,600	99,700	6,291	6,229	6,395
87,700	87,800	5,517	5,455	5,592	93,700	93,800	5,907	5,845	5,997	99,700	99,800	6,297	6,235	6,402
87,800	87,900	5,524	5,462	5,599	93,800	93,900	5,914	5,852	6,004	99,800	99,900	6,304	6,242	6,409
87,900	88,000	5,530	5,468	5,605	93,900	94,000	5,920	5,858	6,010	99,900	100,000	6,310	6,248	6,415
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over –</b> use the Tax Rate Schedules on page 42</p> </div>				
88,000	88,100	5,537	5,475	5,612	94,000	94,100	5,927	5,865	6,017					
88,100	88,200	5,543	5,481	5,619	94,100	94,200	5,933	5,871	6,024					
88,200	88,300	5,550	5,488	5,626	94,200	94,300	5,940	5,878	6,031					
88,300	88,400	5,556	5,494	5,632	94,300	94,400	5,946	5,884	6,037					
88,400	88,500	5,563	5,501	5,639	94,400	94,500	5,953	5,891	6,044					
88,500	88,600	5,569	5,507	5,646	94,500	94,600	5,959	5,897	6,051					
88,600	88,700	5,576	5,514	5,653	94,600	94,700	5,966	5,904	6,058					
88,700	88,800	5,582	5,520	5,659	94,700	94,800	5,972	5,910	6,064					
88,800	88,900	5,589	5,527	5,666	94,800	94,900	5,979	5,917	6,071					
88,900	89,000	5,595	5,533	5,673	94,900	95,000	5,985	5,923	6,078					

## 2002 Tax Rate Schedules

**Caution** Use only if your income (Form 1NPR, line 37) is \$100,000 or more. If less, use the Tax Table on pages 36 to 41.

### Schedule X

Use if your filing status is **Single** or **Head of household**

If Form 1NPR, line 37, is:		Fill in on Form 1NPR, line 38
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$124,200	\$6,313.70 + 6.50% . . . \$100,000
124,200	or over	7,886.70 + 6.75% . . . . 124,200

### Schedule Y

Use if your filing status is **Married filing joint return**

If Form 1NPR, line 37, is:		Fill in on Form 1NPR, line 38
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$165,600	\$ 6,251.60 + 6.50% . . . \$100,000
165,600	or over	10,515.60 + 6.75% . . . . 165,600

### Schedule Z

Use if your filing status is **Married filing separate return**

If Form 1NPR, line 37, is:		Fill in on Form 1NPR, line 38
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	or over	\$6,418.80 + 6.75% . . . \$100,000