

# 1NPR

## Wisconsin income tax Nonresident and part-year resident

# 2004

For the year January 1 – December 31, 2004, or other tax year beginning \_\_\_\_\_, 2004, ending \_\_\_\_\_, 20\_\_\_\_

Place label here or print

Your legal last name	First name and middle initial	Social security number	If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse
If a joint return, spouse's legal last name	First name and middle initial	Social security number	
Home address (number and street)			Checking the above box(es) won't change your tax or refund.
City or post office			
State	Zip code	School district number (see page 35)	Check proper box and fill in name of Wisconsin city, village, or town and the county in which you lived at the end of 2004 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town } _____
County of _____			

**Filing status**  Single  
 Married filing joint return (even if only one had income)  
 Married filing separate return. Fill in spouse's SSN above and full name here ▶ \_\_\_\_\_  
 Head of household (with qualifying person) (see page 6). Also, check here if married ▶

**Resident status** (check the box(es) that applies)  
 Full-year resident of Wisconsin  
 Nonresident of Wisconsin; Resident of \_\_\_\_\_ (state)  
 Part-year resident of Wisconsin from \_\_\_\_\_ to \_\_\_\_\_ (month/day) **NOTE** If you changed your legal residence from Wisconsin to another state during 2004, complete the residence questionnaire on page 4.

### Income

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

### Adjustments to Income

17 Educator expenses (see instructions, page 19) . . . . .	17	Not deductible for Wisconsin
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see instructions, page 19) . . . . .	18	.00 .00
19 IRA deduction (see instructions, page 19) . . . . .	19	.00 .00
20 Student loan interest deduction (see instructions, page 19) . . . . .	20	.00 .00
21 Tuition and fees deduction (see instructions, page 19) . . . . .	21	Not deductible for Wisconsin
22 Health savings account deduction (see instructions, page 19) . . . . .	22	Not deductible for Wisconsin
23 Moving expenses (see instructions, page 19) . . . . .	23	.00 .00
24 One-half of self-employment tax (from federal Form 1040, line 30) . . . . .	24	.00 .00
25 Self-employed health insurance deduction (see instructions, page 19) . . . . .	25	.00 .00
26 Self-employed SEP, SIMPLE, and qualified plans (from federal Form 1040, line 32) . . . . .	26	.00 .00
27 Penalty on early withdrawal of savings (from federal Form 1040, line 33) . . . . .	27	.00 .00
28 Alimony paid (from federal Form 1040, line 34a) . . . . .	28	.00 .00
29 Other adjustments included in federal Form 1040, line 35 (list type and amount) . . . . .	29	.00 .00
30 Total adjustments to income. Add lines 17 through 29 . . . . .	30	.00 .00

### Adjusted Gross Income

31 Subtract line 30, column B from line 16, column B. This is your Wisconsin income . . . . .	31	.00	.00
32 Subtract line 30, column A from line 16, column A. This is your federal income . . . . .	32	.00	
33 Divide line 31 by line 32. Carry the decimal to four places. If the amount on line 31 is more than the amount on line 32, fill in 1.00. (See instructions, page 20.) . . . . .	33		

PAPER CLIP check or money order here

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

### Tax Computation

34 Fill in the **larger** of Wisconsin income from line 31, column B or federal income from line 32, column A.  
**But**, if Wisconsin income from line 31 is zero or less, fill in -0- ..... 34 \_\_\_\_\_ .00

35a If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 35c on page 20 ..... 35a

35b Aliens (see page 20 to determine if you must check this box) ..... 35b

35c Find the standard deduction for amount on line **32** using table on page 34 ..... 35c \_\_\_\_\_ .00

36 Subtract line 35c from line 34. If line 35c is more than line 34, fill in -0- ..... 36 \_\_\_\_\_ .00

37a Deduction for exemptions (from line 6 of Exemption Worksheet, page 21) ..... 37a \_\_\_\_\_ .00

37b Fill in number of dependents (do not count yourself or your spouse) ..... 37b \_\_\_\_\_

37c If you (or your spouse if filing jointly) were age 65 or over, check here ..... 37c  You  Spouse

38 Subtract line 37a from line 36. If line 37a is more than line 36, fill in -0- ..... 38 \_\_\_\_\_ .00

39 Tax (see table on page 36) ..... 39 \_\_\_\_\_ .00

40 Itemized deduction credit. Complete Schedule 1 (page 3, Form 1NPR) ..... 40 \_\_\_\_\_ .00

41 School property tax credit (Part-year and full-year residents only)

a. Renters:

Rent paid in 2004 – heat included	_____ .00	}	Find credit from table, page 22 ... ▶	41a	_____ .00
Rent paid in 2004 – heat not included	_____ .00				41a

b. Homeowners:

Property taxes paid on home in 2004	_____ .00	}	Find credit from table, page 23 ... ▶	41b	_____ .00
	_____ .00				41b

42 Add lines 40, 41a, and 41b. .... 42 \_\_\_\_\_ .00

43 Subtract line 42 from line 39. If line 42 is more than line 39, fill in -0- ..... 43 \_\_\_\_\_ .00

44 Fill in ratio from line 33 ..... 44      x      .

45 Multiply line 43 by ratio on line 44. If you checked the box on line 35a, see instructions, page 24 ..... 45 \_\_\_\_\_ .00

46 Armed forces member credit (Full-year Wisconsin residents only) ..... 46 \_\_\_\_\_ .00

47 Working families tax credit (Full-year Wisconsin residents only) ..... 47 \_\_\_\_\_ .00

48 Add lines 46 and 47 ..... 48 \_\_\_\_\_ .00

49 Subtract line 48 from line 45. If line 48 is more than line 45, fill in -0- ..... 49 \_\_\_\_\_ .00

50 Alternative minimum tax. Attach Schedule MT ..... 50 \_\_\_\_\_ .00

51 Add lines 49 and 50 ..... 51 \_\_\_\_\_ .00

52 Married couple credit. Complete Schedule 2 (page 3, Form 1NPR) ..... 52 \_\_\_\_\_ .00

53 Manufacturer's sales tax credit. Attach Schedule MS ..... 53 \_\_\_\_\_ .00

54 Dairy investment credit. Attach Schedule DI ..... 54 \_\_\_\_\_ .00

55 Add lines 52, 53, and 54 ..... 55 \_\_\_\_\_ .00

56 Subtract line 55 from line 51. If line 55 is more than line 51, fill in -0-. This is your net tax. .... 56 \_\_\_\_\_ .00

57 Sales and use tax due on out-of-state purchases (see instructions, page 25) ..... 57 \_\_\_\_\_ .00

58 Recycling surcharge. Attach Schedule RS ..... 58 \_\_\_\_\_ .00

59 Packers football stadium donation (decreases refund or increases amount owed) ..... 59 \_\_\_\_\_ .00

60 Endangered resources donation (decreases refund or increases amount owed) ..... 60 \_\_\_\_\_ .00

61 Breast cancer research donation (decreases refund or increases amount owed) ..... 61 \_\_\_\_\_ .00

62 Penalties on IRAs, other retirement plans, MSAs, etc. (see instructions, page 26) .. ▶ \_\_\_\_\_ .00 x .33 = 62 \_\_\_\_\_ .00

63 Add lines 56 through 62 ..... 63 \_\_\_\_\_ .00

### Payments and Credits

64 Wisconsin income tax withheld. Attach readable withholding statements ..... 64 \_\_\_\_\_ .00

65 2004 Wisconsin estimated tax payments and amount applied from 2003 return .. 65 \_\_\_\_\_ .00

66 Earned income credit. (Full-year Wisconsin residents only)  
 Number of qualifying children \_\_\_\_\_ Federal credit \_\_\_\_\_ .00 x \_\_\_\_\_ % = 66 \_\_\_\_\_ .00

67 Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin residents only) ..... 67 \_\_\_\_\_ .00

68 Net income tax paid to another state on income earned while a Wisconsin resident (see instructions, page 28) . . . . . ▶ 68 \_\_\_\_\_ .00

69 Homestead credit. Attach Schedule H (Full-year Wisconsin residents only) ... 69 \_\_\_\_\_ .00

70 Farmland tax relief credit (Full-year Wisconsin residents only)  
 Fill in property taxes on farmland . . . . . ▶ \_\_\_\_\_ .00 x .15 = 70 \_\_\_\_\_ .00

71 Add lines 64 through 70 ..... 71 \_\_\_\_\_ .00

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

72 If line 71 is more than line 63, subtract line 63 from line 71 . . . . . This is the <b>AMOUNT YOU OVERPAID</b>	72	.00
73 Amount of line 72 you want <b>REFUNDED TO YOU</b> . . . . .	73	.00
74 Amount of line 72 to be <b>APPLIED TO YOUR 2005 ESTIMATED TAX</b> . . . . .	74	.00
75 If line 71 is less than line 63, subtract line 71 from line 63 . . . . . This is the <b>AMOUNT YOU OWE</b>	75	.00
76 Underpayment interest. Also include on line 75 . . . . .	76	.00

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

### Sign here

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

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date
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Mail your return to: Wisconsin Department of Revenue  
*(if tax is due)* PO Box 268  
 Madison WI 53790-0001

*(if refund or no tax due)* PO Box 59  
 Madison WI 53785-0001

*For Department Use Only*

R	M	Y	T	M	A	N	D	A	P	C		
		04										

STAPLE withholding statements here

### Schedule 1 – Wisconsin Itemized Deduction Credit (see line 40 instructions)

1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . . .	1	.00
2. Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities . . . . .	2	.00
3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions . . . . .	3	.00
4. Add lines 1 through 3 . . . . .	4	.00
5a. Wisconsin standard deduction from Form 1NPR, line 35c . . . . .	5a	.00
5b. Ratio from Form 1NPR, line 33 . . . . .	5b	x .00
5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c ( <b>Note</b> If you checked the box on Form 1NPR, line 35a, and your standard deduction on line 35c is from line 7 of the Standard Deduction Worksheet for Dependents on page 21, fill in the amount from line 5a on line 5c) . . . . .	5c	.00
6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in -0- . . . . .	6	.00
7. Rate of credit is .05 (5%) . . . . .	7	x .05
8. Multiply line 6 by line 7. Fill in here and on line 40 of Form 1NPR . . . . .	8	.00

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

	(A) YOURSELF	(B) YOUR SPOUSE
1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 . . . . .	1	.00
2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR . . . . .	2	.00
3. Combine lines 1 and 2. This is your total Wisconsin earned income . . . . .	3	.00
4. Add amounts on Form 1NPR, lines 18, 19, 26, and 29, column B. Fill in the total of these adjustments that apply to your or your spouse's income . . . . .	4	.00
5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income . . . . .	5	.00
6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 . . . . .	6	.00
7. Rate of credit is .03 (3%) . . . . .	7	X .03
8. Multiply line 6 by line 7. Round the result and fill in here and on line 52 of Form 1NPR. Do not fill in more than \$480 . . . . .	8	.00

## LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

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

NAME(S) \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_

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

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 2004.
- Changed legal residence from Wisconsin during 2004; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2004; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from \_\_\_\_\_ (state) on \_\_\_\_\_ (date) during 2004; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 2004. Resident of \_\_\_\_\_  
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2003 or 2004 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? \_\_\_\_\_  
 b. When you moved from Wisconsin, did you intend to move back to Wisconsin? \_\_\_\_\_ If yes, when? \_\_\_\_\_  
 c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin.  
 \_\_\_\_\_
2. Did you establish a legal residence in another state? \_\_\_\_\_ If yes, in which state and on what date? \_\_\_\_\_  
 \_\_\_\_\_
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. \_\_\_\_\_
4. When were you physically present in your new state of legal residence (please list dates)? \_\_\_\_\_
5. Did your spouse and dependent children (if any) move to your new state of legal residence? \_\_\_\_\_ If yes, when? \_\_\_\_\_
6. a. On what date did you begin working in your new state of legal residence? \_\_\_\_\_  
 b. Was your job  permanent,  temporary, or  seasonal? Check one and explain \_\_\_\_\_
7. In your new state of legal residence, referred to in question 2, did you:
  - a. Register to vote? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - b. Purchase a home? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - c. Obtain a driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - d. Register an auto or other vehicle? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - e. File resident income tax returns? \_\_\_\_\_ If yes, what years filed? \_\_\_\_\_ If no, why not? \_\_\_\_\_
8. Since changing your legal residence from Wisconsin, have you:
  - a. Performed services for income in Wisconsin? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - b. Purchased Wisconsin auto license plates? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - c. Renewed a Wisconsin driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - d. Voted in Wisconsin, in person or by absentee ballot? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - e. Attended or sent your children to Wisconsin schools? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? \_\_\_\_\_ If yes, when? \_\_\_\_\_  
 Type of license? \_\_\_\_\_ County purchased in? \_\_\_\_\_
  - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? \_\_\_\_\_
  - h. Listed Wisconsin as your state of legal residence for purposes of your will? \_\_\_\_\_
  - i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? \_\_\_\_\_ If yes, when? \_\_\_\_\_
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. \_\_\_\_\_  
 \_\_\_\_\_
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? \_\_\_\_\_ If yes, have you disposed of it? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If you still own the Wisconsin home, what use do you make of it and how often? \_\_\_\_\_
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2004 tax returns, please explain.  
 \_\_\_\_\_