

# 1NPR

Form 1NPR instructions

2004

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

### New This Year!

- **Dairy investment credit** This new credit is equal to 10% of the amount paid for dairy farm modernization and expansion. See page 25.
- **Members of the Reserves or National Guard** A subtraction is provided for certain military pay received while on active duty. See page 9.
- **Breast cancer research** You may designate an amount for breast cancer research. See page 26.
- **College savings accounts** The subtraction for contributions to a college savings account is extended to great-grandparents, aunts, and uncles. See page 17.

### 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 2004, 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 Friday,  
April 15, 2005**

#### 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 2004.

**Nonresident** You are a nonresident if you aren't domiciled in Wisconsin for any part of 2004.

**Part-year resident** You are a part-year resident if you are domiciled in Wisconsin for part of 2004.

### 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 federal government 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 federal government), 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 2004, 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 \$800 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 2004, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 32 of Form 1NPR, fill in a -0- on line 39, and complete lines 64, 65, 71, 72, and 73. If the amount on line 1 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 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, limited liability companies (LLCs) 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 2004, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2004, 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, 2005**. 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 2004 Wisconsin income tax returns and pay any tax due by March 1, 2005, 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, 2005. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2005, 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, 2005. Submit the payment with a 2004 Wisconsin Form 1-ES. You can get this form at any Department of Revenue office. (**Exception** You will not be charged interest for 2004 during an extension period if (1) you served in support of Operation Iraqi 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 Iraqi Freedom. Write "Operation Iraqi 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

Forms requests:

Mail Stop 1-151  
PO Box 8949  
Madison WI 53708-8949  
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, Rhinelander, 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 2004 |
| 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 legal 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). If you filed a joint return for 2003 and you are filing a joint return for 2004 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2003 return.

**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** You may designate \$1 to this fund by checking the box. If you are married, your spouse may also designate \$1 to this fund. Checking the box will neither change your tax nor reduce your refund.

**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, 2004, 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, 2004, 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 2004. 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 2004 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 2004*. 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, 2004:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2004, and did not remarry in 2004.

**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, 2004.
- Your spouse died in 2004 and you did not remarry in 2004.
- Your spouse died in 2004 before filing a 2004 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 2004. You also can't file a joint return if you and your spouse have different tax years.

**Exception** If at the end of 2004 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 social security number in the space at the top of the form and full name 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 2004 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 2004. See the definitions on page 2.

If you are married and you and your spouse had different domiciles in 2004, check one of the boxes to indicate your resident status. Also, check one of the boxes to indicate your spouse's resident status in 2004.

For example, if the husband was domiciled in Wisconsin from January 1 through October 15, 2004, but the wife was domiciled in Wisconsin for all of 2004, 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 2003 or 2004 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 32, fill in the same amounts you reported on your federal return.



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 29. 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, 2002.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2004 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

- The additional first-year 50% depreciation allowance.
- The increase in expensing under sec. 179 (IRC).
- Provisions of the Military Family Tax Relief Act of 2003 relating to death gratuities, base realignment and closure, dependent care assistance, overnight travel expenses of National Guard and Reserve members, and death benefits to astronauts.

- Deduction for health savings accounts and related provisions.
- Treatment of federal subsidies for prescription drug plans.
- Deduction for educator expenses.
- Deduction for clean-fuel vehicles and certain refueling property.
- Archer medical savings accounts.
- Deduction for tuition and fees.
- Exclusion for small business stock.
- Special 30% depreciation.

If any provision of federal law that 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 32 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 2004 (for example, the special 30% depreciation was not allowed to be claimed on property placed in service after September 11, 2001), you must also make adjustments on Schedule I for 2004.

You may also have to fill in Schedule I if you sold property during 2004, 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 that aren’t taxable or deductible for Wisconsin, or it may not include items that 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.

**Caution** If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, use Schedule I to adjust for the difference in basis rather than Schedule T.

- **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 2004? 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 2004*. See page 4 for information on how to get this publication.
- **Medical care insurance** Did you pay medical care insurance costs during 2004 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.

#### Worksheet 1 – Self-Employed Persons

1. Amount you paid for medical care insurance in 2004 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.

$$\begin{array}{r} \text{Amount} \\ \text{from} \\ \text{line 3} \\ \text{of} \\ \text{Worksheet 1} \end{array} \times \frac{\text{Net earnings from a} \\ \text{trade or business*} \\ \text{taxable to Wisconsin}}{\text{Total net earnings from} \\ \text{a trade or business*}} = \text{Tentative} \\ \text{deduction}$$

\* 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 25. (**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 31 of your federal Form 1040 to your Wisconsin subtraction for medical care insurance. Fill in the total in the Wisconsin column of line 25.

### 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.

#### Worksheet 2 – Employees

1. Amount you paid for medical care insurance in 2004 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.

$$\begin{array}{r} \text{Amount} \\ \text{from} \\ \text{line 2} \\ \text{of} \\ \text{Worksheet 2} \end{array} \times \frac{\text{Net earnings from a} \\ \text{trade or business*} \\ \text{taxable to Wisconsin}}{\text{Total net earnings from} \\ \text{a trade or business*}} = \text{Tentative} \\ \text{deduction}$$

\* 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** Form 1NPR 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. 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 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).

**Exception** If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. Write “nonresident service member” and the amount of military compensation received while not a Wisconsin resident in the space to the left of line 1.

**Wisconsin column Nonresidents** – fill in the amount received for working in Wisconsin (see **Exceptions** on page 9). 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.

Line 1 instructions – continued

### 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 31, column B. Fill in the amount of Wisconsin tax withheld from your wages on lines 64, 71, 72, and 73. 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

- **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. **Caution** This subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). However, it does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program.
- **Medical care insurance** If you are an employee whose employer does not contribute toward the cost of your medical care insurance, see page 7. 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, 2004.
2. You were under age 65 on December 31, 2004.

Line 1 instructions – continued

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 2004, 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.
7. Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

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 Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wisconsin Housing and Economic Development

Line 2 instructions – continued

Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (6) 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, (7) 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, (8) local exposition district bonds, (9) Wisconsin professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (11) local cultural arts district bonds, and (12) 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 9a 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

Line 3 instructions – continued

attributable 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. A copy of Schedule WD and instructions is included in this booklet.



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, limited liability company (LLC), 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 on page 10) 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 amount of pension and annuity income you received while a

*Line 10 instructions – continued*

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 below 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.

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

Line 10 instructions – continued

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 on page 11. 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.

**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.

Line 11 instructions – continued

## 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.

## 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.

Line 13 instructions – continued

<b>Unemployment Compensation Worksheet</b>		
<i>Check only one box.</i>		
<input type="checkbox"/> A.	Married filing a joint return – write \$18,000 on line 3 below.	
<input type="checkbox"/> B.	Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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 36 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; <b>or</b> -0- if you checked box B; <b>or</b> \$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. _____

**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 above worksheet.

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

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

\* 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

2004), complete both the worksheet below 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 below 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.

<b>Wisconsin Social Security Benefits Worksheet</b>	
<i>(Keep for your records)</i>	
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. _____

$$\begin{array}{rcl} \text{SS from} & & \text{SS* received while} \\ \text{line 14, Col. A,} & \times & \text{a Wis. resident} \\ \text{Form INPR or} & & \frac{\text{Total SS received from}}{\text{line 20a, Form 1040 or}} \\ \text{line 4 of work-} & & \text{line 14a, Form 1040A} \\ \text{sheet (if used)} & & \\ & = & \text{SS taxable by} \\ & & \text{Wisconsin to} \\ & & \text{line 14, Col. B} \\ & & \text{Form INPR} \end{array}$$

\* Do not include any railroad retirement benefits here.

Line 15 instructions – continued

## 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.

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 1040. 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.

### Farm Loss Limits – Single persons and married persons filing joint return

Nonfarm Wisconsin Adjusted Gross Income			Maximum Allowable Loss
More Than	But Not More Than		
\$ 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

### Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)

Nonfarm Wisconsin Adjusted Gross Income			Maximum Allowable Loss
More Than	But Not More Than		
\$ 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 2004, 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.

- **Farm loss carryover** If you were subject to farm loss limitations (see modification for farm losses on this page for a description) on your 1989 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 2003 of \$30,000. For 2004 you report a net loss of \$2,000 on Schedule F and a net

Line 15 instructions – continued

Line 15 instructions – continued

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 2004? 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.
- **Dairy investment credit** Fill in the amount of dairy investment credit that you computed for 2004. 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 Dairy investment 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.)
- **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 2003 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2003 Wisconsin return. In 2004, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2004 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 2004, 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 2004. 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 2004, 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 2004 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 2004 . . . . .	1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 31 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	x	Wages, unearned income, and net earnings from a trade or business* taxable by Wisconsin	=	Tentative subtraction
	from line 5 of worksheet		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 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.

Line 15 instructions – continued

- **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 1NPR, 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 2004 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2004, 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 2002, 2003, and 2004. 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 2004 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 2004 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**.
- 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.

Line 15 instructions – continued

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 36 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.

#### 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.

Line 15 instructions – continued

Line 15 instructions – continued

**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 2004. 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 2004, 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, great-grandchild, niece, or nephew. The subtraction is equal to the amount you contributed to the account during 2004, 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:

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

\* 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.
- **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-

## Line 15 instructions – continued

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 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

## Line 15 instructions – continued

(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.

**Worksheet for  
Gain on Sale of Assets to Related Person**

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 2004, 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. 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 68.

- **Human organ donation** If you were a full-year resident of Wisconsin for 2004 and you, your spouse, or a person who is claimed as a dependent on your federal income tax return donated one or more of their human organs to another person for human organ transplantation, you may subtract certain unreimbursed

Line 15 instructions – continued

expenses related to the organ donation. “Human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. The subtraction is equal to the amount of your unreimbursed expenses for travel, lodging, and lost wages, but not more than \$10,000.

■ **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 Certain business expenses of reservists, performing artists, and fee-basis government officials**

**Federal column** Fill in the amount of expenses for performing artists and fee-basis government officials from line 24 of federal Form 1040. (**Note** If line 24 of your federal Form 1040 includes expenses of reservists, you must complete Wisconsin Schedule I.)

**Wisconsin column** Fill in the amount from the federal column.

■ **Line 19 IRA deduction**

**Federal column** Fill in the amount from line 25 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	x	Your IRA deduction from line 25, Form 1040, or line 17, Form 1040A	=	Your IRA deduction allowable for Wisconsin to line 19, Col. B Form 1NPR
Your total wages and net earnings from a trade or business*				

\* 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 20 Student loan interest deduction**

**Federal column** Fill in the amount from line 26 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 21 Tuition and fees deduction**

Don’t fill in any amount on line 21. The Wisconsin definition of the Internal Revenue Code does not recognize the federal tuition and fees deduction.

■ **Line 22 Health savings account deduction**

Don’t fill in any amount on line 22. The Wisconsin definition of the Internal Revenue Code does not recognize the federal health savings account deduction.

■ **Line 23 Moving expenses**

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

**Wisconsin column** *Nonresidents* – don’t fill in any amount on line 23. *Part-year and full-year residents* – fill in your expenses from line 29 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 24 One-half of self-employment tax**

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

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

$$\frac{\text{Net earnings from a trade or business taxable to Wisconsin}}{\text{Total net earnings from a trade or business}} \times \frac{\text{Self-employment tax deduction from line 30, Form 1040}}{\text{Self-employment tax deduction}} = \frac{\text{Wisconsin self-employment tax deduction to line 24, Col. B Form 1NPR}}{\text{Self-employment tax deduction}}$$

**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 24 of Form 1NPR.

■ **Line 25 Self-employed health insurance deduction**

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

**Wisconsin column** If you are self-employed, see the modification for medical care insurance on page 7. Fill in your Wisconsin self-employed medical care insurance deduction on line 25.

■ **Line 26 Self-employed SEP, SIMPLE, and qualified plans**

**Federal column** Fill in the amount from line 32 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 26 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 26 of Form 1NPR.
- 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 26 of Form 1NPR.

Formula to figure allowable Keogh deduction:

$$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}} \times \frac{\text{Keogh deduction included in line 32, Form 1040}}{\text{Keogh deduction allowable for Wisconsin to line 26, Col. B Form 1NPR}} = \text{Keogh deduction allowable for Wisconsin to line 26, Col. B Form 1NPR}$$

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

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

$$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}} \times \frac{\text{Self-employed SEP or SIMPLE deduction included in line 32, Form 1040}}{\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 26, Col. B Form 1NPR}} = \text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 26, Col. B Form 1NPR}$$

\* 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 27 Penalty on early withdrawal of savings

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

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 27. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

### Line 28 Alimony paid

**Federal column** Fill in the amount from line 34a of federal Form 1040.

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

### Line 29 Other adjustments

**Federal column** Fill in the amount of the other adjustments (items listed below) which are included in the total on line 35 of Form 1040.

**Note** Federal Form 1040 does not provide separate lines for the following adjustments: Archer MSA deduction, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501(c)(18) pension plans, deduction for clean-fuel vehicles, 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 35 of Form 1040.

## Line 29 instructions – continued

**Wisconsin column** Fill in the total of the other adjustments that are included in the total on line 35 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 31** Subtract line 30, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 31, Wisconsin column. If line 30, Wisconsin column, is more than line 16, Wisconsin column, fill in -0-.

■ **Line 32** Subtract line 30, federal column, from line 16, federal column. Fill in the result on line 32, federal column. If line 30, federal column, is more than line 16, federal column, fill in -0-.

### Line 33 Ratio of your Wisconsin income to federal income

Divide the amount on line 31, Wisconsin column, by the amount on line 32, federal column. Fill in the result on line 33. 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 31 or line 32 is zero or a negative amount, fill in 1.00 on line 33.

**Example** If \$14,000 is reported on line 31, Wisconsin column, and is divided by \$26,000 on line 32, federal column, the result is .5384615, or rounded is .5385.

■ **Line 35a** If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check the box. Complete line 35b and see the "Exception" for line 35c.

### Line 35b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2004, check the box and fill in -0- on line 35c. You can't claim a standard deduction.

**Exception** If, at the end of 2004, 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 35c.

### Line 35c Standard deduction

Go to the 2004 Standard Deduction Table on page 34. Find your income-level bracket using your federal income on line 32. Read across to the column showing your filing status to find your standard deduction. Fill in your standard deduction on line 35c.

### 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 35c and check the box on line 35b.

Line 35c instructions – continued

**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 33	2. $\frac{\text{X}}{\text{.}}$
3. Multiply line 1 by line 2	3. _____
4. Fill in the amount of your earned income*	4. _____
5. Addition amount	5. \$ 250.00
6. Add lines 4 and 5. If less than \$800, fill in \$800.	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 35c of Form 1NPR. If line 7 and line 3 are not equal, fill in the amount from line 7 on line 35c 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 31, column B, of Form 1NPR, fill in -0- on lines 36, 39, and 49 of Form 1NPR. You do not have to complete lines 37, 38, and 40-48.

**Line 37a 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** below).

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 37b of Form 1NPR. Do **not** count yourself or your spouse as a dependent.

If you or your spouse were age 65 or older on December 31, 2004, be sure to complete line 2 or 4 of the worksheet and line 37c of Form 1NPR. If you were born on January 1, 1940, you are considered to be age 65 at the end of 2004.

**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 35a, fill in -0- on lines 1 and 2 of the Deduction for Exemptions 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.

Line 37a instructions – continued

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, 2004*	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, 2004*	4. _____
5. Fill in number of dependents (do not count yourself or your spouse) on line 5a and on line 37b of Form 1NPR → 5a. _____ x \$700 = . 5b. _____	
6. Add lines 1 through 4 and 5b. Fill in here and on line 37a of Form 1NPR . . .	6. _____

\* See Exception in left column.

**Line 39 Tax**

Use the amount on line 38 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 38 is \$100,000 or more, use the Tax Rate Schedules on page 42 to compute your tax. Fill in your tax on line 39.

**Line 40 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.
- 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.

Line 40 instructions – continued

**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 41 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 2004 for living quarters used as your principal home or property taxes during 2004 on your home.

Line 41 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 41a and 41b 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 41a and 41b.

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

If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:	
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 41b instructions – continued

**Line 41a How do I figure the renter’s school property tax credit**

**Step 1 Rent paid in 2004** Fill in on the appropriate line(s) the total rent that you paid in 2004 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, for example, rent for a university dorm, nonprofit senior housing, or public housing. (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 2004 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 2004. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2004, 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 41a.

**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 41a 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 41b How do I figure the homeowner’s school property tax credit**

**Step 1 Property taxes paid on home in 2004** Fill in the amount of property taxes you *paid* in 2004 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 2004.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2004, 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 2004, 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 41a.)
- 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 41b.

**Caution** If you are also claiming the renter’s credit on line 41a, 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 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b 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 45**

If you checked the box on line 35a and the amount of standard deduction on line 35c of Form 1NPR is from line 1 of the Standard Deduction Worksheet for Dependents on page 21, multiply line 43 by line 44 and fill in the result on line 45.

If you checked the box on line 35a and the amount of standard deduction on line 35c 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 45. (Exceptions: Do not complete this worksheet if:

- The amount on line 43 of Form 1NPR is zero. In this case, fill in -0- on line 45 of Form 1NPR.
- The ratio on line 33 of Form 1NPR is 1.00. In this case, fill in the amount from line 43 on line 45.
- Your income on line 31 minus the amount on line 35c is greater than \$17,220 (\$22,960 if married filing jointly or \$11,480 if married filing separately) multiplied by the ratio on line 33. You must contact the department at (608) 266-2772 for information on how to compute your tax.)

<b>Tax Worksheet for Dependents</b>	
1. Fill in amount from line 43 of Form 1NPR . . . . .	1. _____
2. Fill in ratio from line 44 of Form 1NPR . . . . .	2. <u>x</u> . _____
3. Multiply line 1 by ratio on line 2 . . . . .	3. _____
4. Fill in the amount from line 35c 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 38 of Form 1NPR . . . . .	8. _____
9. Fill in the amount shown below for your filing status: \$8,610 if single or head of household \$11,480 if married filing a joint return \$5,740 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 45 of Form 1NPR . . . . .	16. _____

**Line 46 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 2004, and
- The military pay was for services performed **while stationed outside the United States.**

**Note** You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Modifications for line 1 on page 9 of the instructions for information on the exclusion.

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.

**Line 47 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 31 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 45 of Form 1NPR. Fill in the amount of your credit on line 47 of Form 1NPR.
- If the amount on line 31 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 31 of Form 1NPR is \$19,000 or more, fill in -0- on line 47. You do not qualify for the working families tax credit.

Line 47 instructions – continued

Line 52 instructions – continued

**Working Families Tax Credit Worksheet**

Do not complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2004
- Line 31 of Form 1NPR is \$18,000 or less
- Line 31 of Form 1NPR is \$19,000 or more
- You may be claimed as a dependent on another person's return.

1. Amount from line 45 of Form 1NPR . . . . .	1. _____
2. Amount from line 46 of Form 1NPR plus any historic rehabilitation credit which will be included on line 48 . . . . .	2. _____
3. Subtract line 2 from line 1 . . . . .	3. _____
4. Fill in \$19,000 . . . . .	4. _____
5. Fill in amount from line 31 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 47 of Form 1NPR . . . . .	8. _____

**Line 50 Alternative minimum tax**

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

1. Accelerated depreciation.
2. Amortization of certified pollution control facilities or depletion.
3. Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling costs, circulation, research, or mining costs.
5. Income or (loss) from tax-shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
8. Investment interest expense.
9. Wisconsin net operating loss deduction.
10. 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 52 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
- 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 53 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 53 of Form 1NPR the amount from line 19 of Schedule MS.

**Line 54 Dairy investment credit**

The dairy investment credit is based on the amount paid for dairy farm modernization or expansion related to the operation of a Wisconsin dairy farm. Schedule DI provides more information on this credit. See page 4 for information on where to get this schedule. If you qualify for this credit, complete Schedule DI. Fill in on line 54 of Form 1NPR the amount from line 5 of Schedule DI. Attach Schedule DI to your return.

**Line 57 Sales and use tax due on out-of-state purchases**

Did you make any taxable purchases from out-of-state firms during 2004 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 57 if they were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, 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 57 of Form 1NPR.

**Worksheet for Computing Wisconsin Sales and Use Tax**

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 2004 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 57 of Form 1NPR . . . . .	\$ _____

Line 57 instructions – continued

### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2004.

- a. If storage, use, or consumption in 2004 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 2004 was in one of the following counties, the tax rate was 5.1%:

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

- c. If storage, use, or consumption in 2004 was in one of the following counties, the tax rate was 5%:

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

### Line 58 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 58 of Form 1NPR. Attach a copy of Schedule RS to Form 1NPR.

### Line 59 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 59 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

### Line 60 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 \$364,000) 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 60 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 61 Breast cancer research donation

You may designate an amount as a breast cancer research donation. Your donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for breast cancer research projects.

Line 61 instructions – continued

Fill in line 61 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

### Line 62 Penalties on IRAs, and 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 IRAs, other qualified retirement plans, etc., (from line 59 of federal Form 1040). Do not include any amount from line 8 or 43 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, and 47 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (line 6a and 6b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 62 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 62. Multiply the amount filled in by .33 (33%) and fill in the result on line 62. 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 62 of Form 1NPR. Write "RP" to the right of line 62.

### Line 64 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 64. Attach readable copies of your withholding statements to page 3 of Form 1NPR.

*Line 64 instructions – continued*

**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.

**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 65 2004 Wisconsin estimated tax payments and amount applied from 2003 return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2004. Include any overpayment from your 2003 return that you were allowed as credit to your 2004 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 2003 returns that you and your spouse were allowed as credit to 2004 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 2004.

**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 2004 and the name(s) and social security number(s) under which you made them.

### ■ Line 66 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.

*Line 66 instructions – continued*

**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.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 66.

**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.

**Step 2** Fill in the **federal earned income credit** from line 41a of federal Form 1040A or line 65a 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 66. This is your Wisconsin earned income credit.

**Attachment to Your Return** You must attach a copy of your completed federal Schedule EIC to Form 1NPR. The federal Schedule EIC requests information on two qualifying children. If you have a third qualifying child, also attach a sheet giving the same information as requested on the Schedule EIC for your third child. Failure to provide this information may delay your refund.

**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 66. Write "EIC" in the space to the right of line 66. Complete your return through line 70 of Form 1NPR. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1NPR.

### ■ Line 67 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 67. If you are claiming farmland preservation credit, attach your completed Schedule FC to your Form 1NPR.

## ■ Line 68 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 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 68 of Form 1NPR. The amount on line 68 can't be more than the amount shown on line 56 of Form 1NPR. Also, fill in the 2-digit abbreviation for the state to which you paid the tax in the box to the left of the entry line. For example, if you paid tax to California, you would fill in CA in the box. If you paid tax to more than one other state, fill in the number 99 in the box. **Don't fill in on line 68 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 68. 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 68. 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

*Line 68 instructions – continued*

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 2004, 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. 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) Refigure your tax from the earlier year without including in income the amount you repaid in 2004.
- (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 68 of Form 1NPR, and write "Repayment Credit" in the area to the right of line 68. Attach a statement showing how you computed your credit.

## ■ Line 69 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 69. Attach your completed Schedule H to Form 1NPR.

## ■ Line 70 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 2004 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.

Line 70 instructions – continued

3. Your 2003 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 2004 or at least a total of \$18,000 in gross farm profits for 2002, 2003, and 2004 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2004, 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 live-stock or other items purchased for resale which are sold or otherwise disposed of during the taxable year. Gross farm profits 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 70, but do not fill in more than \$10,000. The credit is based on property taxes levied on your farmland during the 2004 calendar year. This is your 2004 property tax bill (payable in 2005). 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.

<u>Assessed value of land</u>	Property taxes levied	Portion of property
Total assessed value of	x in 2004 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.

Line 70 instructions – continued

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 formula in the left column 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 formula in the left column 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 2004.

Fill in the amount of your credit on line 70 of Form 1NPR. The credit is equal to 15% 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 67, 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 2004 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 2004 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 2004 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 2004 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2003 property taxes were paid in full.

**Line 72 Amount you overpaid**

Is line 71 more than line 63? If so, subtract line 63 from line 71 and fill in the difference on line 72. 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 76 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 72, reduce the amount on line 72 by the amount of underpayment interest on line 76.

### ■ Line 73 Refund

Fill in on line 73 the amount from line 72 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 74 Amount applied to 2005 estimated tax

Fill in on line 74 the amount, if any, of the overpayment on line 72 you want applied to your 2005 estimated tax.

If you are married filing a joint return, we will apply the amount on line 74 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 74 to your separate estimated tax.

### ■ Line 75 Amount you owe

Is line 63 more than line 71? If so, subtract line 71 from line 63 and fill in the difference on line 75. 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 76 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 76 in the amount you fill in on line 75.

You can pay by check, money order, or credit card. **Do not** include any 2005 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 pay by credit card before filing your return**, 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)

Line 75 instructions – continued

**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 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 76 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 32.

Underpayment interest applies if:

- Line 75 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 56 plus the amount on line 58, minus the amounts on lines 66 through 70.

**Exceptions** You will not owe underpayment interest if your 2003 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 2003 and you were a Wisconsin resident for all of 2003, or
2. The amounts on lines 64 and 65 on your 2004 return are at least as much as the tax shown on your 2003 return. Your estimated tax payments for 2004 must have been made on time and for the required amount.

The tax shown on your 2003 return is the amount on line 53 plus the amount on line 55 of 2003 Form INPR minus the amounts on lines 62 through 66.

Line 76 instructions – continued

**Figuring the underpayment interest**

If the **Exceptions** on page 30 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 76. Add the amount of the underpayment interest to any tax due and fill in the total on line 75. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 72. Attach Schedule U to your Form 1NPR.

■ **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 63. 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-apportionment refund” in the space below line 63.

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 63 of Form 1NPR.

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

	<i>(if refund or no tax is 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.

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

Figure the amount to fill in on line 72 or line 75 of your amended Form 1NPR using the worksheet in the next column.

On line 74, fill in the amount of your overpayment that you want to apply to your 2005 estimated tax. If you file your amended return during 2005, 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, 2005). Figure the interest charge on the additional tax you owe. In the area below line 75, 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.

<b>Worksheet to Figure Additional Refund or Additional Amount Owed on Amended 2004 Form 1NPR</b>	
1. Fill in amount from line 63, amended Form 1NPR . . . . .	1. _____
2. Fill in refund from line 73, original Form 1NPR (or as adjusted by the department) . . . . .	2. _____
3. Add lines 1 and 2 . . . . .	3. _____
4. Fill in amount from line 71, 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 72. 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 75. This is the additional tax you owe . . . . .	8. _____
9. Interest on additional tax owed (see instructions) . . . . .	9. _____
10. Add lines 8 and 9. This is the total tax and interest due. Pay this amount with your amended return . . . . .	10. _____

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



**Who must pay estimated tax?**

If your 2005 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 2005 in installments beginning April 15, 2005, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2005 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 2005 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 48 of Form 1NPR. In the space above line 48, 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 48 of Form 1NPR. In the space above line 48, 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 62 of Form 1NPR. Write the amount of the repayment and the words "Repayment – HRC" next to line 62.

**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 52 of Form 1NPR. Fill in the total on line 52 of Form 1NPR. In the space to the left of line 52, 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 62 of Form 1NPR. Write the amount of the recapture and "DC" next to line 62.

**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) 266-2890 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).

## 2004 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 35b.

If your federal income (line 32 of Form 1NPR) is-		And you are-				If your federal income (line 32 of Form 1NPR) is-		And you are-				If your federal income (line 32 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>7,640</b>	7,950	14,330	6,810	10,270	<b>34,500</b>	<b>35,000</b>	5,156	10,641	1,448	5,156	<b>62,000</b>	<b>62,500</b>	1,856	5,202	0	1,856
<b>7,640</b>	<b>8,000</b>	7,950	14,330	6,774	10,270	<b>35,000</b>	<b>35,500</b>	5,096	10,543	1,349	5,096	<b>62,500</b>	<b>63,000</b>	1,796	5,104	0	1,796
<b>8,000</b>	<b>8,500</b>	7,950	14,330	6,689	10,270	<b>35,500</b>	<b>36,000</b>	5,036	10,444	1,250	5,036	<b>63,000</b>	<b>63,500</b>	1,736	5,005	0	1,736
<b>8,500</b>	<b>9,000</b>	7,950	14,330	6,590	10,270	<b>36,000</b>	<b>36,500</b>	4,976	10,345	1,152	4,976	<b>63,500</b>	<b>64,000</b>	1,676	4,906	0	1,676
<b>9,000</b>	<b>9,500</b>	7,950	14,330	6,492	10,270	<b>36,500</b>	<b>37,000</b>	4,916	10,246	1,053	4,916	<b>64,000</b>	<b>64,500</b>	1,616	4,807	0	1,616
<b>9,500</b>	<b>10,000</b>	7,950	14,330	6,393	10,270	<b>37,000</b>	<b>37,500</b>	4,856	10,147	954	4,856	<b>64,500</b>	<b>65,000</b>	1,556	4,708	0	1,556
<b>10,000</b>	<b>10,500</b>	7,950	14,330	6,294	10,270	<b>37,500</b>	<b>38,000</b>	4,796	10,048	855	4,796	<b>65,000</b>	<b>65,500</b>	1,496	4,609	0	1,496
<b>10,500</b>	<b>11,000</b>	7,950	14,330	6,195	10,270	<b>38,000</b>	<b>38,500</b>	4,736	9,949	756	4,736	<b>65,500</b>	<b>66,000</b>	1,436	4,510	0	1,436
<b>11,000</b>	<b>11,500</b>	7,950	14,330	6,096	10,270	<b>38,500</b>	<b>39,000</b>	4,676	9,850	657	4,676	<b>66,000</b>	<b>66,500</b>	1,376	4,411	0	1,376
<b>11,500</b>	<b>12,000</b>	7,916	14,330	5,997	10,207	<b>39,000</b>	<b>39,500</b>	4,616	9,751	558	4,616	<b>66,500</b>	<b>67,000</b>	1,316	4,312	0	1,316
<b>12,000</b>	<b>12,500</b>	7,856	14,330	5,898	10,094	<b>39,500</b>	<b>40,000</b>	4,556	9,653	459	4,556	<b>67,000</b>	<b>67,500</b>	1,256	4,214	0	1,256
<b>12,500</b>	<b>13,000</b>	7,796	14,330	5,799	9,982	<b>40,000</b>	<b>40,500</b>	4,496	9,554	360	4,496	<b>67,500</b>	<b>68,000</b>	1,196	4,115	0	1,196
<b>13,000</b>	<b>13,500</b>	7,736	14,330	5,700	9,869	<b>40,500</b>	<b>41,000</b>	4,436	9,455	262	4,436	<b>68,000</b>	<b>68,500</b>	1,136	4,016	0	1,136
<b>13,500</b>	<b>14,000</b>	7,676	14,330	5,602	9,757	<b>41,000</b>	<b>41,500</b>	4,376	9,356	163	4,376	<b>68,500</b>	<b>69,000</b>	1,076	3,917	0	1,076
<b>14,000</b>	<b>14,500</b>	7,616	14,330	5,503	9,644	<b>41,500</b>	<b>42,000</b>	4,316	9,257	64	4,316	<b>69,000</b>	<b>69,500</b>	1,016	3,818	0	1,016
<b>14,500</b>	<b>15,000</b>	7,556	14,330	5,404	9,532	<b>42,000</b>	<b>42,500</b>	4,256	9,158	0	4,256	<b>69,500</b>	<b>70,000</b>	956	3,719	0	956
<b>15,000</b>	<b>15,500</b>	7,496	14,330	5,305	9,419	<b>42,500</b>	<b>43,000</b>	4,196	9,059	0	4,196	<b>70,000</b>	<b>70,500</b>	896	3,620	0	896
<b>15,500</b>	<b>16,000</b>	7,436	14,330	5,206	9,306	<b>43,000</b>	<b>43,500</b>	4,136	8,960	0	4,136	<b>70,500</b>	<b>71,000</b>	836	3,521	0	836
<b>16,000</b>	<b>16,500</b>	7,376	14,300	5,107	9,194	<b>43,500</b>	<b>44,000</b>	4,076	8,861	0	4,076	<b>71,000</b>	<b>71,500</b>	776	3,422	0	776
<b>16,500</b>	<b>17,000</b>	7,316	14,201	5,008	9,081	<b>44,000</b>	<b>44,500</b>	4,016	8,762	0	4,016	<b>71,500</b>	<b>72,000</b>	716	3,324	0	716
<b>17,000</b>	<b>17,500</b>	7,256	14,103	4,909	8,969	<b>44,500</b>	<b>45,000</b>	3,956	8,664	0	3,956	<b>72,000</b>	<b>72,500</b>	656	3,225	0	656
<b>17,500</b>	<b>18,000</b>	7,196	14,004	4,810	8,856	<b>45,000</b>	<b>45,500</b>	3,896	8,565	0	3,896	<b>72,500</b>	<b>73,000</b>	596	3,126	0	596
<b>18,000</b>	<b>18,500</b>	7,136	13,905	4,712	8,743	<b>45,500</b>	<b>46,000</b>	3,836	8,466	0	3,836	<b>73,000</b>	<b>73,500</b>	536	3,027	0	536
<b>18,500</b>	<b>19,000</b>	7,076	13,806	4,613	8,631	<b>46,000</b>	<b>46,500</b>	3,776	8,367	0	3,776	<b>73,500</b>	<b>74,000</b>	476	2,928	0	476
<b>19,000</b>	<b>19,500</b>	7,016	13,707	4,514	8,518	<b>46,500</b>	<b>47,000</b>	3,716	8,268	0	3,716	<b>74,000</b>	<b>74,500</b>	416	2,829	0	416
<b>19,500</b>	<b>20,000</b>	6,956	13,608	4,415	8,406	<b>47,000</b>	<b>47,500</b>	3,656	8,169	0	3,656	<b>74,500</b>	<b>75,000</b>	356	2,730	0	356
<b>20,000</b>	<b>20,500</b>	6,896	13,509	4,316	8,293	<b>47,500</b>	<b>48,000</b>	3,596	8,070	0	3,596	<b>75,000</b>	<b>75,500</b>	296	2,631	0	296
<b>20,500</b>	<b>21,000</b>	6,836	13,410	4,217	8,181	<b>48,000</b>	<b>48,500</b>	3,536	7,971	0	3,536	<b>75,500</b>	<b>76,000</b>	236	2,532	0	236
<b>21,000</b>	<b>21,500</b>	6,776	13,311	4,118	8,068	<b>48,500</b>	<b>49,000</b>	3,476	7,872	0	3,476	<b>76,000</b>	<b>76,500</b>	176	2,434	0	176
<b>21,500</b>	<b>22,000</b>	6,716	13,213	4,019	7,955	<b>49,000</b>	<b>49,500</b>	3,416	7,774	0	3,416	<b>76,500</b>	<b>77,000</b>	116	2,335	0	116
<b>22,000</b>	<b>22,500</b>	6,656	13,114	3,920	7,843	<b>49,500</b>	<b>50,000</b>	3,356	7,675	0	3,356	<b>77,000</b>	<b>77,500</b>	56	2,236	0	56
<b>22,500</b>	<b>23,000</b>	6,596	13,015	3,822	7,730	<b>50,000</b>	<b>50,500</b>	3,296	7,576	0	3,296	<b>77,500</b>	<b>78,000</b>	0	2,137	0	0
<b>23,000</b>	<b>23,500</b>	6,536	12,916	3,723	7,618	<b>50,500</b>	<b>51,000</b>	3,236	7,477	0	3,236	<b>78,000</b>	<b>78,500</b>	0	2,038	0	0
<b>23,500</b>	<b>24,000</b>	6,476	12,817	3,624	7,505	<b>51,000</b>	<b>51,500</b>	3,176	7,378	0	3,176	<b>78,500</b>	<b>79,000</b>	0	1,939	0	0
<b>24,000</b>	<b>24,500</b>	6,416	12,718	3,525	7,393	<b>51,500</b>	<b>52,000</b>	3,116	7,279	0	3,116	<b>79,000</b>	<b>79,500</b>	0	1,840	0	0
<b>24,500</b>	<b>25,000</b>	6,356	12,619	3,426	7,280	<b>52,000</b>	<b>52,500</b>	3,056	7,180	0	3,056	<b>79,500</b>	<b>80,000</b>	0	1,741	0	0
<b>25,000</b>	<b>25,500</b>	6,296	12,520	3,327	7,167	<b>52,500</b>	<b>53,000</b>	2,996	7,081	0	2,996	<b>80,000</b>	<b>80,500</b>	0	1,642	0	0
<b>25,500</b>	<b>26,000</b>	6,236	12,421	3,228	7,055	<b>53,000</b>	<b>53,500</b>	2,936	6,982	0	2,936	<b>80,500</b>	<b>81,000</b>	0	1,544	0	0
<b>26,000</b>	<b>26,500</b>	6,176	12,323	3,129	6,942	<b>53,500</b>	<b>54,000</b>	2,876	6,884	0	2,876	<b>81,000</b>	<b>81,500</b>	0	1,445	0	0
<b>26,500</b>	<b>27,000</b>	6,116	12,224	3,030	6,830	<b>54,000</b>	<b>54,500</b>	2,816	6,785	0	2,816	<b>81,500</b>	<b>82,000</b>	0	1,346	0	0
<b>27,000</b>	<b>27,500</b>	6,056	12,125	2,932	6,717	<b>54,500</b>	<b>55,000</b>	2,756	6,686	0	2,756	<b>82,000</b>	<b>82,500</b>	0	1,247	0	0
<b>27,500</b>	<b>28,000</b>	5,996	12,026	2,833	6,605	<b>55,000</b>	<b>55,500</b>	2,696	6,587	0	2,696	<b>82,500</b>	<b>83,000</b>	0	1,148	0	0
<b>28,000</b>	<b>28,500</b>	5,936	11,927	2,734	6,492	<b>55,500</b>	<b>56,000</b>	2,636	6,488	0	2,636	<b>83,000</b>	<b>83,500</b>	0	1,049	0	0
<b>28,500</b>	<b>29,000</b>	5,876	11,828	2,635	6,379	<b>56,000</b>	<b>56,500</b>	2,576	6,389	0	2,576	<b>83,500</b>	<b>84,000</b>	0	950	0	0
<b>29,000</b>	<b>29,500</b>	5,816	11,729	2,536	6,267	<b>56,500</b>	<b>57,000</b>	2,516	6,290	0	2,516	<b>84,000</b>	<b>84,500</b>	0	851	0	0
<b>29,500</b>	<b>30,000</b>	5,756	11,630	2,437	6,154	<b>57,000</b>	<b>57,500</b>	2,456	6,191	0	2,456	<b>84,500</b>	<b>85,000</b>	0	752	0	0
<b>30,000</b>	<b>30,500</b>	5,696	11,531	2,338	6,042	<b>57,500</b>	<b>58,000</b>	2,396	6,092	0	2,396	<b>85,000</b>	<b>85,500</b>	0	654	0	0
<b>30,500</b>	<b>31,000</b>	5,636	11,433	2,239	5,929	<b>58,000</b>	<b>58,500</b>	2,336	5,994	0	2,336	<b>85,500</b>	<b>86,000</b>	0	555	0	0
<b>31,000</b>	<b>31,500</b>	5,576	11,334	2,140	5,817	<b>58,500</b>	<b>59,000</b>	2,276	5,895	0	2,276	<b>86,000</b>	<b>86,500</b>	0	456	0	0
<b>31,500</b>	<b>32,000</b>	5,516	11,235	2,042	5,704	<b>59,000</b>	<b>59,500</b>	2,216	5,796	0	2,216	<b>86,500</b>	<b>87,000</b>	0	357	0	0
<b>32,000</b>	<b>32,500</b>	5,456	11,136	1,943	5,591	<b>59,500</b>	<b>60,000</b>	2,156	5,697	0	2,156	<b>87,000</b>	<b>87,500</b>	0	258	0	0
<b>32,500</b>	<b>33,000</b>	5,396	11,037	1,844	5,479	<b>60,000</b>	<b>60,500</b>	2,096	5,598	0	2,096	<b>87,500</b>	<b>88,000</b>	0	159	0	0
<b>33,000</b>	<b>33,500</b>	5,336	10,938	1,745	5,366	<b>60,500</b>	<b>61,000</b>	2,036	5,499	0	2,036	<b>88,000</b>	<b>88,500</b>	0	60	0	0
<b>33,500</b>	<b>34,000</b>	5,276	10,839	1,646	5,254	<b>61,000</b>	<b>61,500</b>	1,976	5,400	0	1,976	<b>88,500</b>	<b>88,554</b>	0	5	0	0
<b>34,000</b>	<b>34,500</b>	5,216	10,740	1,547	5,142	<b>61,500</b>	<b>62,000</b>	1,916	5,301	0	1,916	<b>88,554</b>	<b>or more</b>	0	0	0	0

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, 2004. If you moved out of Wisconsin during 2004, 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 AREA	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	HUDSON	2611	MIDDLER POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HURLEY	2618	MISHCOT	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	MONTELLO	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	VALDERS	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	*
PEMBLE	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	4883	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
BENTON	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	6247
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			WALZEKA-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	OAK CREEK-		SEYMOUR	5138	WEST SALEM	6370
BROWN DEER	0721	FORT ATKINSON	1883	LENA	2961	FRANKLIN	4018	SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BRUCE	0735	FRANKLIN	1900	LITTLE CHUTE	3129	OAKFALL	4025	SHEBOGAN	5271	FREMONT	6384
BURLINGTON	0777	FREDERIC	1939	LODI	3150	OCONOMOWOC	4060	SHEBOGAN FALLS	5278	WEYERHAEUSER	6410
BUTTERNUT	0780	FREEDOM	1953	LOMIRA	3171	OCONTO	4067	SHELL LAKE	5306	WHITEFISH BAY	6419
				LOYAL	3206	OCONTO FALLS	4074	SHIOCTON	5348	WHITEHALL	6426
CADOTT	0870	GALESVILLE-ETTRICK-		LUCK	3213	OMRO	4088	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	ONALASKA	4095	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIDGE	0896	GERMANTOWN	2058			OOSTBURG	4137	SIREN	5376	WHITNALL	6470
CAMERON	0903	GIBRALTAR	2114	MADISON	3269	OREGON	4144	SLINGER	5390	WILD ROSE	6475
CAMPBELLSPORT	0910	GILLET	2128	MANAWA	3276	OSCEOLA	4165	SOLO SPRINGS	5397	WILLIAMS BAY	6482
CASHOTON	0980	GILMAN	2135	MANITOWOC	3290	OSHKOSH	4179	SOMERSET	5432	WILMOT UHS	*
CASSVILLE	0994	GILMANTON	2142	MAPLE	3297	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDARBURG	1015	GLENWOOD CITY	2198	MARATHON CITY	3304	OWEN-WITHEE	4207	SOUTH SHORE	4522	WINTER	6615
CEDAR GROVE-		GLIDDEN	2205	MARINETTE	3311			SOUTHERN DOOR CO	5457	WISCONSIN DELLS	6678
BELGIUM	1029	GOODMAN-		MARION	3318			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	GLENDAILE-		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 #3	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		

## 2004 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 38 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 \$1,604. This is the tax amount they must write on line 39 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>	1,662	1,597	1,727
<b>28,600</b>	<b>28,700</b>	1,669	1,604	1,733
<b>28,700</b>	<b>28,800</b>	1,675	1,610	1,740
<b>28,800</b>	<b>28,900</b>	1,682	1,617	1,746
<b>28,900</b>	<b>29,000</b>	1,688	1,623	1,753

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	345
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	351
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	357
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	363
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	369
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	375
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	382
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	388
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	394
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	400
					<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	406
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	412
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	418
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	384	384	425
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	389	389	431
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	393	393	437
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	399	398	443
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	405	403	449
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	411	407	455
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	417	412	461
					<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>	423	416	468
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	429	421	474
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	435	426	480
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	442	430	486
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	448	435	492
					<b>5,500</b>	<b>5,600</b>	255	255	255	<b>9,500</b>	<b>9,600</b>	454	439	498
					<b>5,600</b>	<b>5,700</b>	260	260	260	<b>9,600</b>	<b>9,700</b>	460	444	505
					<b>5,700</b>	<b>5,800</b>	265	265	265	<b>9,700</b>	<b>9,800</b>	466	449	511
					<b>5,800</b>	<b>5,900</b>	269	269	271	<b>9,800</b>	<b>9,900</b>	472	453	517
					<b>5,900</b>	<b>6,000</b>	274	274	277	<b>9,900</b>	<b>10,000</b>	478	458	523
					<b>6,000</b>						<b>10,000</b>			
					<b>6,000</b>	<b>6,100</b>	278	278	283	<b>10,000</b>	<b>10,100</b>	485	462	529
					<b>6,100</b>	<b>6,200</b>	283	283	289	<b>10,100</b>	<b>10,200</b>	491	467	535
					<b>6,200</b>	<b>6,300</b>	288	288	295	<b>10,200</b>	<b>10,300</b>	497	472	541
					<b>6,300</b>	<b>6,400</b>	292	292	302	<b>10,300</b>	<b>10,400</b>	503	476	548
					<b>6,400</b>	<b>6,500</b>	297	297	308	<b>10,400</b>	<b>10,500</b>	509	481	554
					<b>6,500</b>	<b>6,600</b>	301	301	314	<b>10,500</b>	<b>10,600</b>	515	485	560
					<b>6,600</b>	<b>6,700</b>	306	306	320	<b>10,600</b>	<b>10,700</b>	522	490	566
					<b>6,700</b>	<b>6,800</b>	311	311	326	<b>10,700</b>	<b>10,800</b>	528	495	572
					<b>6,800</b>	<b>6,900</b>	315	315	332	<b>10,800</b>	<b>10,900</b>	534	499	578
					<b>6,900</b>	<b>7,000</b>	320	320	338	<b>10,900</b>	<b>11,000</b>	540	504	584

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	546	508	591	17,000	17,100	915	871	979	23,000	23,100	1,305	1,240	1,369
11,100	11,200	552	513	597	17,100	17,200	921	877	986	23,100	23,200	1,311	1,246	1,376
11,200	11,300	558	518	603	17,200	17,300	928	883	992	23,200	23,300	1,318	1,253	1,382
11,300	11,400	565	522	609	17,300	17,400	934	889	999	23,300	23,400	1,324	1,259	1,389
11,400	11,500	571	527	615	17,400	17,500	941	895	1,005	23,400	23,500	1,331	1,266	1,395
11,500	11,600	577	532	622	17,500	17,600	947	901	1,012	23,500	23,600	1,337	1,272	1,402
11,600	11,700	583	539	628	17,600	17,700	954	908	1,018	23,600	23,700	1,344	1,279	1,408
11,700	11,800	589	545	635	17,700	17,800	960	914	1,025	23,700	23,800	1,350	1,285	1,415
11,800	11,900	595	551	641	17,800	17,900	967	920	1,031	23,800	23,900	1,357	1,292	1,421
11,900	12,000	601	557	648	17,900	18,000	973	926	1,038	23,900	24,000	1,363	1,298	1,428
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	608	563	654	18,000	18,100	980	932	1,044	24,000	24,100	1,370	1,305	1,434
12,100	12,200	614	569	661	18,100	18,200	986	938	1,051	24,100	24,200	1,376	1,311	1,441
12,200	12,300	620	575	667	18,200	18,300	993	944	1,057	24,200	24,300	1,383	1,318	1,447
12,300	12,400	626	582	674	18,300	18,400	999	951	1,064	24,300	24,400	1,389	1,324	1,454
12,400	12,500	632	588	680	18,400	18,500	1,006	957	1,070	24,400	24,500	1,396	1,331	1,460
12,500	12,600	638	594	687	18,500	18,600	1,012	963	1,077	24,500	24,600	1,402	1,337	1,467
12,600	12,700	645	600	693	18,600	18,700	1,019	969	1,083	24,600	24,700	1,409	1,344	1,473
12,700	12,800	651	606	700	18,700	18,800	1,025	975	1,090	24,700	24,800	1,415	1,350	1,480
12,800	12,900	657	612	706	18,800	18,900	1,032	981	1,096	24,800	24,900	1,422	1,357	1,486
12,900	13,000	663	618	713	18,900	19,000	1,038	987	1,103	24,900	25,000	1,428	1,363	1,493
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	669	625	719	19,000	19,100	1,045	994	1,109	25,000	25,100	1,435	1,370	1,499
13,100	13,200	675	631	726	19,100	19,200	1,051	1,000	1,116	25,100	25,200	1,441	1,376	1,506
13,200	13,300	681	637	732	19,200	19,300	1,058	1,006	1,122	25,200	25,300	1,448	1,383	1,512
13,300	13,400	688	643	739	19,300	19,400	1,064	1,012	1,129	25,300	25,400	1,454	1,389	1,519
13,400	13,500	694	649	745	19,400	19,500	1,071	1,018	1,135	25,400	25,500	1,461	1,396	1,525
13,500	13,600	700	655	752	19,500	19,600	1,077	1,024	1,142	25,500	25,600	1,467	1,402	1,532
13,600	13,700	706	662	758	19,600	19,700	1,084	1,031	1,148	25,600	25,700	1,474	1,409	1,538
13,700	13,800	712	668	765	19,700	19,800	1,090	1,037	1,155	25,700	25,800	1,480	1,415	1,545
13,800	13,900	718	674	771	19,800	19,900	1,097	1,043	1,161	25,800	25,900	1,487	1,422	1,551
13,900	14,000	724	680	778	19,900	20,000	1,103	1,049	1,168	25,900	26,000	1,493	1,428	1,558
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	731	686	784	20,000	20,100	1,110	1,055	1,174	26,000	26,100	1,500	1,435	1,564
14,100	14,200	737	692	791	20,100	20,200	1,116	1,061	1,181	26,100	26,200	1,506	1,441	1,571
14,200	14,300	743	698	797	20,200	20,300	1,123	1,067	1,187	26,200	26,300	1,513	1,448	1,577
14,300	14,400	749	705	804	20,300	20,400	1,129	1,074	1,194	26,300	26,400	1,519	1,454	1,584
14,400	14,500	755	711	810	20,400	20,500	1,136	1,080	1,200	26,400	26,500	1,526	1,461	1,590
14,500	14,600	761	717	817	20,500	20,600	1,142	1,086	1,207	26,500	26,600	1,532	1,467	1,597
14,600	14,700	768	723	823	20,600	20,700	1,149	1,092	1,213	26,600	26,700	1,539	1,474	1,603
14,700	14,800	774	729	830	20,700	20,800	1,155	1,098	1,220	26,700	26,800	1,545	1,480	1,610
14,800	14,900	780	735	836	20,800	20,900	1,162	1,104	1,226	26,800	26,900	1,552	1,487	1,616
14,900	15,000	786	741	843	20,900	21,000	1,168	1,110	1,233	26,900	27,000	1,558	1,493	1,623
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	792	748	849	21,000	21,100	1,175	1,117	1,239	27,000	27,100	1,565	1,500	1,629
15,100	15,200	798	754	856	21,100	21,200	1,181	1,123	1,246	27,100	27,200	1,571	1,506	1,636
15,200	15,300	804	760	862	21,200	21,300	1,188	1,129	1,252	27,200	27,300	1,578	1,513	1,642
15,300	15,400	811	766	869	21,300	21,400	1,194	1,135	1,259	27,300	27,400	1,584	1,519	1,649
15,400	15,500	817	772	875	21,400	21,500	1,201	1,141	1,265	27,400	27,500	1,591	1,526	1,655
15,500	15,600	823	778	882	21,500	21,600	1,207	1,147	1,272	27,500	27,600	1,597	1,532	1,662
15,600	15,700	829	785	888	21,600	21,700	1,214	1,154	1,278	27,600	27,700	1,604	1,539	1,668
15,700	15,800	835	791	895	21,700	21,800	1,220	1,160	1,285	27,700	27,800	1,610	1,545	1,675
15,800	15,900	841	797	901	21,800	21,900	1,227	1,166	1,291	27,800	27,900	1,617	1,552	1,681
15,900	16,000	847	803	908	21,900	22,000	1,233	1,172	1,298	27,900	28,000	1,623	1,558	1,688
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	854	809	914	22,000	22,100	1,240	1,178	1,304	28,000	28,100	1,630	1,565	1,694
16,100	16,200	860	815	921	22,100	22,200	1,246	1,184	1,311	28,100	28,200	1,636	1,571	1,701
16,200	16,300	866	821	927	22,200	22,300	1,253	1,190	1,317	28,200	28,300	1,643	1,578	1,707
16,300	16,400	872	828	934	22,300	22,400	1,259	1,197	1,324	28,300	28,400	1,649	1,584	1,714
16,400	16,500	878	834	940	22,400	22,500	1,266	1,203	1,330	28,400	28,500	1,656	1,591	1,720
16,500	16,600	884	840	947	22,500	22,600	1,272	1,209	1,337	28,500	28,600	1,662	1,597	1,727
16,600	16,700	891	846	953	22,600	22,700	1,279	1,215	1,343	28,600	28,700	1,669	1,604	1,733
16,700	16,800	897	852	960	22,700	22,800	1,285	1,221	1,350	28,700	28,800	1,675	1,610	1,740
16,800	16,900	903	858	966	22,800	22,900	1,292	1,227	1,356	28,800	28,900	1,682	1,617	1,746
16,900	17,000	909	864	973	22,900	23,000	1,298	1,233	1,363	28,900	29,000	1,688	1,623	1,753

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	1,695	1,630	1,759	35,000	35,100	2,085	2,020	2,149	41,000	41,100	2,475	2,410	2,539
29,100	29,200	1,701	1,636	1,766	35,100	35,200	2,091	2,026	2,156	41,100	41,200	2,481	2,416	2,546
29,200	29,300	1,708	1,643	1,772	35,200	35,300	2,098	2,033	2,162	41,200	41,300	2,488	2,423	2,552
29,300	29,400	1,714	1,649	1,779	35,300	35,400	2,104	2,039	2,169	41,300	41,400	2,494	2,429	2,559
29,400	29,500	1,721	1,656	1,785	35,400	35,500	2,111	2,046	2,175	41,400	41,500	2,501	2,436	2,565
29,500	29,600	1,727	1,662	1,792	35,500	35,600	2,117	2,052	2,182	41,500	41,600	2,507	2,442	2,572
29,600	29,700	1,734	1,669	1,798	35,600	35,700	2,124	2,059	2,188	41,600	41,700	2,514	2,449	2,578
29,700	29,800	1,740	1,675	1,805	35,700	35,800	2,130	2,065	2,195	41,700	41,800	2,520	2,455	2,585
29,800	29,900	1,747	1,682	1,811	35,800	35,900	2,137	2,072	2,201	41,800	41,900	2,527	2,462	2,591
29,900	30,000	1,753	1,688	1,818	35,900	36,000	2,143	2,078	2,208	41,900	42,000	2,533	2,468	2,598
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,760	1,695	1,824	36,000	36,100	2,150	2,085	2,214	42,000	42,100	2,540	2,475	2,604
30,100	30,200	1,766	1,701	1,831	36,100	36,200	2,156	2,091	2,221	42,100	42,200	2,546	2,481	2,611
30,200	30,300	1,773	1,708	1,837	36,200	36,300	2,163	2,098	2,227	42,200	42,300	2,553	2,488	2,617
30,300	30,400	1,779	1,714	1,844	36,300	36,400	2,169	2,104	2,234	42,300	42,400	2,559	2,494	2,624
30,400	30,500	1,786	1,721	1,850	36,400	36,500	2,176	2,111	2,240	42,400	42,500	2,566	2,501	2,630
30,500	30,600	1,792	1,727	1,857	36,500	36,600	2,182	2,117	2,247	42,500	42,600	2,572	2,507	2,637
30,600	30,700	1,799	1,734	1,863	36,600	36,700	2,189	2,124	2,253	42,600	42,700	2,579	2,514	2,643
30,700	30,800	1,805	1,740	1,870	36,700	36,800	2,195	2,130	2,260	42,700	42,800	2,585	2,520	2,650
30,800	30,900	1,812	1,747	1,876	36,800	36,900	2,202	2,137	2,266	42,800	42,900	2,592	2,527	2,656
30,900	31,000	1,818	1,753	1,883	36,900	37,000	2,208	2,143	2,273	42,900	43,000	2,598	2,533	2,663
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,825	1,760	1,889	37,000	37,100	2,215	2,150	2,279	43,000	43,100	2,605	2,540	2,669
31,100	31,200	1,831	1,766	1,896	37,100	37,200	2,221	2,156	2,286	43,100	43,200	2,611	2,546	2,676
31,200	31,300	1,838	1,773	1,902	37,200	37,300	2,228	2,163	2,292	43,200	43,300	2,618	2,553	2,682
31,300	31,400	1,844	1,779	1,909	37,300	37,400	2,234	2,169	2,299	43,300	43,400	2,624	2,559	2,689
31,400	31,500	1,851	1,786	1,915	37,400	37,500	2,241	2,176	2,305	43,400	43,500	2,631	2,566	2,695
31,500	31,600	1,857	1,792	1,922	37,500	37,600	2,247	2,182	2,312	43,500	43,600	2,637	2,572	2,702
31,600	31,700	1,864	1,799	1,928	37,600	37,700	2,254	2,189	2,318	43,600	43,700	2,644	2,579	2,708
31,700	31,800	1,870	1,805	1,935	37,700	37,800	2,260	2,195	2,325	43,700	43,800	2,650	2,585	2,715
31,800	31,900	1,877	1,812	1,941	37,800	37,900	2,267	2,202	2,331	43,800	43,900	2,657	2,592	2,721
31,900	32,000	1,883	1,818	1,948	37,900	38,000	2,273	2,208	2,338	43,900	44,000	2,663	2,598	2,728
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,890	1,825	1,954	38,000	38,100	2,280	2,215	2,344	44,000	44,100	2,670	2,605	2,734
32,100	32,200	1,896	1,831	1,961	38,100	38,200	2,286	2,221	2,351	44,100	44,200	2,676	2,611	2,741
32,200	32,300	1,903	1,838	1,967	38,200	38,300	2,293	2,228	2,357	44,200	44,300	2,683	2,618	2,747
32,300	32,400	1,909	1,844	1,974	38,300	38,400	2,299	2,234	2,364	44,300	44,400	2,689	2,624	2,754
32,400	32,500	1,916	1,851	1,980	38,400	38,500	2,306	2,241	2,370	44,400	44,500	2,696	2,631	2,760
32,500	32,600	1,922	1,857	1,987	38,500	38,600	2,312	2,247	2,377	44,500	44,600	2,702	2,637	2,767
32,600	32,700	1,929	1,864	1,993	38,600	38,700	2,319	2,254	2,383	44,600	44,700	2,709	2,644	2,773
32,700	32,800	1,935	1,870	2,000	38,700	38,800	2,325	2,260	2,390	44,700	44,800	2,715	2,650	2,780
32,800	32,900	1,942	1,877	2,006	38,800	38,900	2,332	2,267	2,396	44,800	44,900	2,722	2,657	2,786
32,900	33,000	1,948	1,883	2,013	38,900	39,000	2,338	2,273	2,403	44,900	45,000	2,728	2,663	2,793
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,955	1,890	2,019	39,000	39,100	2,345	2,280	2,409	45,000	45,100	2,735	2,670	2,799
33,100	33,200	1,961	1,896	2,026	39,100	39,200	2,351	2,286	2,416	45,100	45,200	2,741	2,676	2,806
33,200	33,300	1,968	1,903	2,032	39,200	39,300	2,358	2,293	2,422	45,200	45,300	2,748	2,683	2,812
33,300	33,400	1,974	1,909	2,039	39,300	39,400	2,364	2,299	2,429	45,300	45,400	2,754	2,689	2,819
33,400	33,500	1,981	1,916	2,045	39,400	39,500	2,371	2,306	2,435	45,400	45,500	2,761	2,696	2,825
33,500	33,600	1,987	1,922	2,052	39,500	39,600	2,377	2,312	2,442	45,500	45,600	2,767	2,702	2,832
33,600	33,700	1,994	1,929	2,058	39,600	39,700	2,384	2,319	2,448	45,600	45,700	2,774	2,709	2,838
33,700	33,800	2,000	1,935	2,065	39,700	39,800	2,390	2,325	2,455	45,700	45,800	2,780	2,715	2,845
33,800	33,900	2,007	1,942	2,071	39,800	39,900	2,397	2,332	2,461	45,800	45,900	2,787	2,722	2,851
33,900	34,000	2,013	1,948	2,078	39,900	40,000	2,403	2,338	2,468	45,900	46,000	2,793	2,728	2,858
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	2,020	1,955	2,084	40,000	40,100	2,410	2,345	2,474	46,000	46,100	2,800	2,735	2,864
34,100	34,200	2,026	1,961	2,091	40,100	40,200	2,416	2,351	2,481	46,100	46,200	2,806	2,741	2,871
34,200	34,300	2,033	1,968	2,097	40,200	40,300	2,423	2,358	2,487	46,200	46,300	2,813	2,748	2,877
34,300	34,400	2,039	1,974	2,104	40,300	40,400	2,429	2,364	2,494	46,300	46,400	2,819	2,754	2,884
34,400	34,500	2,046	1,981	2,110	40,400	40,500	2,436	2,371	2,500	46,400	46,500	2,826	2,761	2,890
34,500	34,600	2,052	1,987	2,117	40,500	40,600	2,442	2,377	2,507	46,500	46,600	2,832	2,767	2,897
34,600	34,700	2,059	1,994	2,123	40,600	40,700	2,449	2,384	2,513	46,600	46,700	2,839	2,774	2,903
34,700	34,800	2,065	2,000	2,130	40,700	40,800	2,455	2,390	2,520	46,700	46,800	2,845	2,780	2,910
34,800	34,900	2,072	2,007	2,136	40,800	40,900	2,462	2,397	2,526	46,800	46,900	2,852	2,787	2,916
34,900	35,000	2,078	2,013	2,143	40,900	41,000	2,468	2,403	2,533	46,900	47,000	2,858	2,793	2,923

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	2,865	2,800	2,929	53,000	53,100	3,255	3,190	3,319	59,000	59,100	3,645	3,580	3,709
47,100	47,200	2,871	2,806	2,936	53,100	53,200	3,261	3,196	3,326	59,100	59,200	3,651	3,586	3,716
47,200	47,300	2,878	2,813	2,942	53,200	53,300	3,268	3,203	3,332	59,200	59,300	3,658	3,593	3,722
47,300	47,400	2,884	2,819	2,949	53,300	53,400	3,274	3,209	3,339	59,300	59,400	3,664	3,599	3,729
47,400	47,500	2,891	2,826	2,955	53,400	53,500	3,281	3,216	3,345	59,400	59,500	3,671	3,606	3,735
47,500	47,600	2,897	2,832	2,962	53,500	53,600	3,287	3,222	3,352	59,500	59,600	3,677	3,612	3,742
47,600	47,700	2,904	2,839	2,968	53,600	53,700	3,294	3,229	3,358	59,600	59,700	3,684	3,619	3,748
47,700	47,800	2,910	2,845	2,975	53,700	53,800	3,300	3,235	3,365	59,700	59,800	3,690	3,625	3,755
47,800	47,900	2,917	2,852	2,981	53,800	53,900	3,307	3,242	3,371	59,800	59,900	3,697	3,632	3,761
47,900	48,000	2,923	2,858	2,988	53,900	54,000	3,313	3,248	3,378	59,900	60,000	3,703	3,638	3,768
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,930	2,865	2,994	54,000	54,100	3,320	3,255	3,384	60,000	60,100	3,710	3,645	3,774
48,100	48,200	2,936	2,871	3,001	54,100	54,200	3,326	3,261	3,391	60,100	60,200	3,716	3,651	3,781
48,200	48,300	2,943	2,878	3,007	54,200	54,300	3,333	3,268	3,397	60,200	60,300	3,723	3,658	3,787
48,300	48,400	2,949	2,884	3,014	54,300	54,400	3,339	3,274	3,404	60,300	60,400	3,729	3,664	3,794
48,400	48,500	2,956	2,891	3,020	54,400	54,500	3,346	3,281	3,410	60,400	60,500	3,736	3,671	3,800
48,500	48,600	2,962	2,897	3,027	54,500	54,600	3,352	3,287	3,417	60,500	60,600	3,742	3,677	3,807
48,600	48,700	2,969	2,904	3,033	54,600	54,700	3,359	3,294	3,423	60,600	60,700	3,749	3,684	3,813
48,700	48,800	2,975	2,910	3,040	54,700	54,800	3,365	3,300	3,430	60,700	60,800	3,755	3,690	3,820
48,800	48,900	2,982	2,917	3,046	54,800	54,900	3,372	3,307	3,436	60,800	60,900	3,762	3,697	3,826
48,900	49,000	2,988	2,923	3,053	54,900	55,000	3,378	3,313	3,443	60,900	61,000	3,768	3,703	3,833
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,995	2,930	3,059	55,000	55,100	3,385	3,320	3,449	61,000	61,100	3,775	3,710	3,839
49,100	49,200	3,001	2,936	3,066	55,100	55,200	3,391	3,326	3,456	61,100	61,200	3,781	3,716	3,846
49,200	49,300	3,008	2,943	3,072	55,200	55,300	3,398	3,333	3,462	61,200	61,300	3,788	3,723	3,852
49,300	49,400	3,014	2,949	3,079	55,300	55,400	3,404	3,339	3,469	61,300	61,400	3,794	3,729	3,859
49,400	49,500	3,021	2,956	3,085	55,400	55,500	3,411	3,346	3,475	61,400	61,500	3,801	3,736	3,865
49,500	49,600	3,027	2,962	3,092	55,500	55,600	3,417	3,352	3,482	61,500	61,600	3,807	3,742	3,872
49,600	49,700	3,034	2,969	3,098	55,600	55,700	3,424	3,359	3,488	61,600	61,700	3,814	3,749	3,878
49,700	49,800	3,040	2,975	3,105	55,700	55,800	3,430	3,365	3,495	61,700	61,800	3,820	3,755	3,885
49,800	49,900	3,047	2,982	3,111	55,800	55,900	3,437	3,372	3,501	61,800	61,900	3,827	3,762	3,891
49,900	50,000	3,053	2,988	3,118	55,900	56,000	3,443	3,378	3,508	61,900	62,000	3,833	3,768	3,898
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,060	2,995	3,124	56,000	56,100	3,450	3,385	3,514	62,000	62,100	3,840	3,775	3,904
50,100	50,200	3,066	3,001	3,131	56,100	56,200	3,456	3,391	3,521	62,100	62,200	3,846	3,781	3,911
50,200	50,300	3,073	3,008	3,137	56,200	56,300	3,463	3,398	3,527	62,200	62,300	3,853	3,788	3,917
50,300	50,400	3,079	3,014	3,144	56,300	56,400	3,469	3,404	3,534	62,300	62,400	3,859	3,794	3,924
50,400	50,500	3,086	3,021	3,150	56,400	56,500	3,476	3,411	3,540	62,400	62,500	3,866	3,801	3,930
50,500	50,600	3,092	3,027	3,157	56,500	56,600	3,482	3,417	3,547	62,500	62,600	3,872	3,807	3,937
50,600	50,700	3,099	3,034	3,163	56,600	56,700	3,489	3,424	3,553	62,600	62,700	3,879	3,814	3,943
50,700	50,800	3,105	3,040	3,170	56,700	56,800	3,495	3,430	3,560	62,700	62,800	3,885	3,820	3,950
50,800	50,900	3,112	3,047	3,176	56,800	56,900	3,502	3,437	3,566	62,800	62,900	3,892	3,827	3,956
50,900	51,000	3,118	3,053	3,183	56,900	57,000	3,508	3,443	3,573	62,900	63,000	3,898	3,833	3,963
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,125	3,060	3,189	57,000	57,100	3,515	3,450	3,579	63,000	63,100	3,905	3,840	3,969
51,100	51,200	3,131	3,066	3,196	57,100	57,200	3,521	3,456	3,586	63,100	63,200	3,911	3,846	3,976
51,200	51,300	3,138	3,073	3,202	57,200	57,300	3,528	3,463	3,592	63,200	63,300	3,918	3,853	3,982
51,300	51,400	3,144	3,079	3,209	57,300	57,400	3,534	3,469	3,599	63,300	63,400	3,924	3,859	3,989
51,400	51,500	3,151	3,086	3,215	57,400	57,500	3,541	3,476	3,605	63,400	63,500	3,931	3,866	3,995
51,500	51,600	3,157	3,092	3,222	57,500	57,600	3,547	3,482	3,612	63,500	63,600	3,937	3,872	4,002
51,600	51,700	3,164	3,099	3,228	57,600	57,700	3,554	3,489	3,618	63,600	63,700	3,944	3,879	4,008
51,700	51,800	3,170	3,105	3,235	57,700	57,800	3,560	3,495	3,625	63,700	63,800	3,950	3,885	4,015
51,800	51,900	3,177	3,112	3,241	57,800	57,900	3,567	3,502	3,631	63,800	63,900	3,957	3,892	4,021
51,900	52,000	3,183	3,118	3,248	57,900	58,000	3,573	3,508	3,638	63,900	64,000	3,963	3,898	4,028
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,190	3,125	3,254	58,000	58,100	3,580	3,515	3,644	64,000	64,100	3,970	3,905	4,034
52,100	52,200	3,196	3,131	3,261	58,100	58,200	3,586	3,521	3,651	64,100	64,200	3,976	3,911	4,041
52,200	52,300	3,203	3,138	3,267	58,200	58,300	3,593	3,528	3,657	64,200	64,300	3,983	3,918	4,047
52,300	52,400	3,209	3,144	3,274	58,300	58,400	3,599	3,534	3,664	64,300	64,400	3,989	3,924	4,054
52,400	52,500	3,216	3,151	3,280	58,400	58,500	3,606	3,541	3,670	64,400	64,500	3,996	3,931	4,060
52,500	52,600	3,222	3,157	3,287	58,500	58,600	3,612	3,547	3,677	64,500	64,600	4,002	3,937	4,067
52,600	52,700	3,229	3,164	3,293	58,600	58,700	3,619	3,554	3,683	64,600	64,700	4,009	3,944	4,073
52,700	52,800	3,235	3,170	3,300	58,700	58,800	3,625	3,560	3,690	64,700	64,800	4,015	3,950	4,080
52,800	52,900	3,242	3,177	3,306	58,800	58,900	3,632	3,567	3,696	64,800	64,900	4,022	3,957	4,086
52,900	53,000	3,248	3,183	3,313	58,900	59,000	3,638	3,573	3,703	64,900	65,000	4,028	3,963	4,093

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	4,035	3,970	4,099	71,000	71,100	4,425	4,360	4,489	77,000	77,100	4,815	4,750	4,879
65,100	65,200	4,041	3,976	4,106	71,100	71,200	4,431	4,366	4,496	77,100	77,200	4,821	4,756	4,886
65,200	65,300	4,048	3,983	4,112	71,200	71,300	4,438	4,373	4,502	77,200	77,300	4,828	4,763	4,892
65,300	65,400	4,054	3,989	4,119	71,300	71,400	4,444	4,379	4,509	77,300	77,400	4,834	4,769	4,899
65,400	65,500	4,061	3,996	4,125	71,400	71,500	4,451	4,386	4,515	77,400	77,500	4,841	4,776	4,905
65,500	65,600	4,067	4,002	4,132	71,500	71,600	4,457	4,392	4,522	77,500	77,600	4,847	4,782	4,912
65,600	65,700	4,074	4,009	4,138	71,600	71,700	4,464	4,399	4,528	77,600	77,700	4,854	4,789	4,918
65,700	65,800	4,080	4,015	4,145	71,700	71,800	4,470	4,405	4,535	77,700	77,800	4,860	4,795	4,925
65,800	65,900	4,087	4,022	4,151	71,800	71,900	4,477	4,412	4,541	77,800	77,900	4,867	4,802	4,931
65,900	66,000	4,093	4,028	4,158	71,900	72,000	4,483	4,418	4,548	77,900	78,000	4,873	4,808	4,938
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,100	4,035	4,164	72,000	72,100	4,490	4,425	4,554	78,000	78,100	4,880	4,815	4,944
66,100	66,200	4,106	4,041	4,171	72,100	72,200	4,496	4,431	4,561	78,100	78,200	4,886	4,821	4,951
66,200	66,300	4,113	4,048	4,177	72,200	72,300	4,503	4,438	4,567	78,200	78,300	4,893	4,828	4,957
66,300	66,400	4,119	4,054	4,184	72,300	72,400	4,509	4,444	4,574	78,300	78,400	4,899	4,834	4,964
66,400	66,500	4,126	4,061	4,190	72,400	72,500	4,516	4,451	4,580	78,400	78,500	4,906	4,841	4,970
66,500	66,600	4,132	4,067	4,197	72,500	72,600	4,522	4,457	4,587	78,500	78,600	4,912	4,847	4,977
66,600	66,700	4,139	4,074	4,203	72,600	72,700	4,529	4,464	4,593	78,600	78,700	4,919	4,854	4,983
66,700	66,800	4,145	4,080	4,210	72,700	72,800	4,535	4,470	4,600	78,700	78,800	4,925	4,860	4,990
66,800	66,900	4,152	4,087	4,216	72,800	72,900	4,542	4,477	4,606	78,800	78,900	4,932	4,867	4,996
66,900	67,000	4,158	4,093	4,223	72,900	73,000	4,548	4,483	4,613	78,900	79,000	4,938	4,873	5,003
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,165	4,100	4,229	73,000	73,100	4,555	4,490	4,619	79,000	79,100	4,945	4,880	5,009
67,100	67,200	4,171	4,106	4,236	73,100	73,200	4,561	4,496	4,626	79,100	79,200	4,951	4,886	5,016
67,200	67,300	4,178	4,113	4,242	73,200	73,300	4,568	4,503	4,632	79,200	79,300	4,958	4,893	5,022
67,300	67,400	4,184	4,119	4,249	73,300	73,400	4,574	4,509	4,639	79,300	79,400	4,964	4,899	5,029
67,400	67,500	4,191	4,126	4,255	73,400	73,500	4,581	4,516	4,645	79,400	79,500	4,971	4,906	5,035
67,500	67,600	4,197	4,132	4,262	73,500	73,600	4,587	4,522	4,652	79,500	79,600	4,977	4,912	5,042
67,600	67,700	4,204	4,139	4,268	73,600	73,700	4,594	4,529	4,658	79,600	79,700	4,984	4,919	5,048
67,700	67,800	4,210	4,145	4,275	73,700	73,800	4,600	4,535	4,665	79,700	79,800	4,990	4,925	5,055
67,800	67,900	4,217	4,152	4,281	73,800	73,900	4,607	4,542	4,671	79,800	79,900	4,997	4,932	5,061
67,900	68,000	4,223	4,158	4,288	73,900	74,000	4,613	4,548	4,678	79,900	80,000	5,003	4,938	5,068
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,230	4,165	4,294	74,000	74,100	4,620	4,555	4,684	80,000	80,100	5,010	4,945	5,074
68,100	68,200	4,236	4,171	4,301	74,100	74,200	4,626	4,561	4,691	80,100	80,200	5,016	4,951	5,081
68,200	68,300	4,243	4,178	4,307	74,200	74,300	4,633	4,568	4,697	80,200	80,300	5,023	4,958	5,087
68,300	68,400	4,249	4,184	4,314	74,300	74,400	4,639	4,574	4,704	80,300	80,400	5,029	4,964	5,094
68,400	68,500	4,256	4,191	4,320	74,400	74,500	4,646	4,581	4,710	80,400	80,500	5,036	4,971	5,100
68,500	68,600	4,262	4,197	4,327	74,500	74,600	4,652	4,587	4,717	80,500	80,600	5,042	4,977	5,107
68,600	68,700	4,269	4,204	4,333	74,600	74,700	4,659	4,594	4,723	80,600	80,700	5,049	4,984	5,113
68,700	68,800	4,275	4,210	4,340	74,700	74,800	4,665	4,600	4,730	80,700	80,800	5,055	4,990	5,120
68,800	68,900	4,282	4,217	4,346	74,800	74,900	4,672	4,607	4,736	80,800	80,900	5,062	4,997	5,126
68,900	69,000	4,288	4,223	4,353	74,900	75,000	4,678	4,613	4,743	80,900	81,000	5,068	5,003	5,133
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,295	4,230	4,359	75,000	75,100	4,685	4,620	4,749	81,000	81,100	5,075	5,010	5,139
69,100	69,200	4,301	4,236	4,366	75,100	75,200	4,691	4,626	4,756	81,100	81,200	5,081	5,016	5,146
69,200	69,300	4,308	4,243	4,372	75,200	75,300	4,698	4,633	4,762	81,200	81,300	5,088	5,023	5,152
69,300	69,400	4,314	4,249	4,379	75,300	75,400	4,704	4,639	4,769	81,300	81,400	5,094	5,029	5,159
69,400	69,500	4,321	4,256	4,385	75,400	75,500	4,711	4,646	4,775	81,400	81,500	5,101	5,036	5,165
69,500	69,600	4,327	4,262	4,392	75,500	75,600	4,717	4,652	4,782	81,500	81,600	5,107	5,042	5,172
69,600	69,700	4,334	4,269	4,398	75,600	75,700	4,724	4,659	4,788	81,600	81,700	5,114	5,049	5,178
69,700	69,800	4,340	4,275	4,405	75,700	75,800	4,730	4,665	4,795	81,700	81,800	5,120	5,055	5,185
69,800	69,900	4,347	4,282	4,411	75,800	75,900	4,737	4,672	4,801	81,800	81,900	5,127	5,062	5,191
69,900	70,000	4,353	4,288	4,418	75,900	76,000	4,743	4,678	4,808	81,900	82,000	5,133	5,068	5,198
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,360	4,295	4,424	76,000	76,100	4,750	4,685	4,814	82,000	82,100	5,140	5,075	5,204
70,100	70,200	4,366	4,301	4,431	76,100	76,200	4,756	4,691	4,821	82,100	82,200	5,146	5,081	5,211
70,200	70,300	4,373	4,308	4,437	76,200	76,300	4,763	4,698	4,827	82,200	82,300	5,153	5,088	5,217
70,300	70,400	4,379	4,314	4,444	76,300	76,400	4,769	4,704	4,834	82,300	82,400	5,159	5,094	5,224
70,400	70,500	4,386	4,321	4,450	76,400	76,500	4,776	4,711	4,840	82,400	82,500	5,166	5,101	5,230
70,500	70,600	4,392	4,327	4,457	76,500	76,600	4,782	4,717	4,847	82,500	82,600	5,172	5,107	5,237
70,600	70,700	4,399	4,334	4,463	76,600	76,700	4,789	4,724	4,853	82,600	82,700	5,179	5,114	5,243
70,700	70,800	4,405	4,340	4,470	76,700	76,800	4,795	4,730	4,860	82,700	82,800	5,185	5,120	5,250
70,800	70,900	4,412	4,347	4,476	76,800	76,900	4,802	4,737	4,866	82,800	82,900	5,192	5,127	5,256
70,900	71,000	4,418	4,353	4,483	76,900	77,000	4,808	4,743	4,873	82,900	83,000	5,198	5,133	5,263

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	5,205	5,140	5,269	89,000	89,100	5,595	5,530	5,666	95,000	95,100	5,985	5,920	6,071
83,100	83,200	5,211	5,146	5,276	89,100	89,200	5,601	5,536	5,673	95,100	95,200	5,991	5,926	6,078
83,200	83,300	5,218	5,153	5,282	89,200	89,300	5,608	5,543	5,680	95,200	95,300	5,998	5,933	6,085
83,300	83,400	5,224	5,159	5,289	89,300	89,400	5,614	5,549	5,687	95,300	95,400	6,004	5,939	6,092
83,400	83,500	5,231	5,166	5,295	89,400	89,500	5,621	5,556	5,693	95,400	95,500	6,011	5,946	6,098
83,500	83,600	5,237	5,172	5,302	89,500	89,600	5,627	5,562	5,700	95,500	95,600	6,017	5,952	6,105
83,600	83,700	5,244	5,179	5,308	89,600	89,700	5,634	5,569	5,707	95,600	95,700	6,024	5,959	6,112
83,700	83,800	5,250	5,185	5,315	89,700	89,800	5,640	5,575	5,714	95,700	95,800	6,030	5,965	6,119
83,800	83,900	5,257	5,192	5,321	89,800	89,900	5,647	5,582	5,720	95,800	95,900	6,037	5,972	6,125
83,900	84,000	5,263	5,198	5,328	89,900	90,000	5,653	5,588	5,727	95,900	96,000	6,043	5,978	6,132
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,270	5,205	5,334	90,000	90,100	5,660	5,595	5,734	96,000	96,100	6,050	5,985	6,139
84,100	84,200	5,276	5,211	5,341	90,100	90,200	5,666	5,601	5,741	96,100	96,200	6,056	5,991	6,146
84,200	84,300	5,283	5,218	5,347	90,200	90,300	5,673	5,608	5,747	96,200	96,300	6,063	5,998	6,152
84,300	84,400	5,289	5,224	5,354	90,300	90,400	5,679	5,614	5,754	96,300	96,400	6,069	6,004	6,159
84,400	84,500	5,296	5,231	5,360	90,400	90,500	5,686	5,621	5,761	96,400	96,500	6,076	6,011	6,166
84,500	84,600	5,302	5,237	5,367	90,500	90,600	5,692	5,627	5,768	96,500	96,600	6,082	6,017	6,173
84,600	84,700	5,309	5,244	5,373	90,600	90,700	5,699	5,634	5,774	96,600	96,700	6,089	6,024	6,179
84,700	84,800	5,315	5,250	5,380	90,700	90,800	5,705	5,640	5,781	96,700	96,800	6,095	6,030	6,186
84,800	84,900	5,322	5,257	5,386	90,800	90,900	5,712	5,647	5,788	96,800	96,900	6,102	6,037	6,193
84,900	85,000	5,328	5,263	5,393	90,900	91,000	5,718	5,653	5,795	96,900	97,000	6,108	6,043	6,200
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,335	5,270	5,399	91,000	91,100	5,725	5,660	5,801	97,000	97,100	6,115	6,050	6,206
85,100	85,200	5,341	5,276	5,406	91,100	91,200	5,731	5,666	5,808	97,100	97,200	6,121	6,056	6,213
85,200	85,300	5,348	5,283	5,412	91,200	91,300	5,738	5,673	5,815	97,200	97,300	6,128	6,063	6,220
85,300	85,400	5,354	5,289	5,419	91,300	91,400	5,744	5,679	5,822	97,300	97,400	6,134	6,069	6,227
85,400	85,500	5,361	5,296	5,425	91,400	91,500	5,751	5,686	5,828	97,400	97,500	6,141	6,076	6,233
85,500	85,600	5,367	5,302	5,432	91,500	91,600	5,757	5,692	5,835	97,500	97,600	6,147	6,082	6,240
85,600	85,700	5,374	5,309	5,438	91,600	91,700	5,764	5,699	5,842	97,600	97,700	6,154	6,089	6,247
85,700	85,800	5,380	5,315	5,445	91,700	91,800	5,770	5,705	5,849	97,700	97,800	6,160	6,095	6,254
85,800	85,900	5,387	5,322	5,451	91,800	91,900	5,777	5,712	5,855	97,800	97,900	6,167	6,102	6,260
85,900	86,000	5,393	5,328	5,458	91,900	92,000	5,783	5,718	5,862	97,900	98,000	6,173	6,108	6,267
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,400	5,335	5,464	92,000	92,100	5,790	5,725	5,869	98,000	98,100	6,180	6,115	6,274
86,100	86,200	5,406	5,341	5,471	92,100	92,200	5,796	5,731	5,876	98,100	98,200	6,186	6,121	6,281
86,200	86,300	5,413	5,348	5,477	92,200	92,300	5,803	5,738	5,882	98,200	98,300	6,193	6,128	6,287
86,300	86,400	5,419	5,354	5,484	92,300	92,400	5,809	5,744	5,889	98,300	98,400	6,199	6,134	6,294
86,400	86,500	5,426	5,361	5,491	92,400	92,500	5,816	5,751	5,896	98,400	98,500	6,206	6,141	6,301
86,500	86,600	5,432	5,367	5,498	92,500	92,600	5,822	5,757	5,903	98,500	98,600	6,212	6,147	6,308
86,600	86,700	5,439	5,374	5,504	92,600	92,700	5,829	5,764	5,909	98,600	98,700	6,219	6,154	6,314
86,700	86,800	5,445	5,380	5,511	92,700	92,800	5,835	5,770	5,916	98,700	98,800	6,225	6,160	6,321
86,800	86,900	5,452	5,387	5,518	92,800	92,900	5,842	5,777	5,923	98,800	98,900	6,232	6,167	6,328
86,900	87,000	5,458	5,393	5,525	92,900	93,000	5,848	5,783	5,930	98,900	99,000	6,238	6,173	6,335
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,465	5,400	5,531	93,000	93,100	5,855	5,790	5,936	99,000	99,100	6,245	6,180	6,341
87,100	87,200	5,471	5,406	5,538	93,100	93,200	5,861	5,796	5,943	99,100	99,200	6,251	6,186	6,348
87,200	87,300	5,478	5,413	5,545	93,200	93,300	5,868	5,803	5,950	99,200	99,300	6,258	6,193	6,355
87,300	87,400	5,484	5,419	5,552	93,300	93,400	5,874	5,809	5,957	99,300	99,400	6,264	6,199	6,362
87,400	87,500	5,491	5,426	5,558	93,400	93,500	5,881	5,816	5,963	99,400	99,500	6,271	6,206	6,368
87,500	87,600	5,497	5,432	5,565	93,500	93,600	5,887	5,822	5,970	99,500	99,600	6,277	6,212	6,375
87,600	87,700	5,504	5,439	5,572	93,600	93,700	5,894	5,829	5,977	99,600	99,700	6,284	6,219	6,382
87,700	87,800	5,510	5,445	5,579	93,700	93,800	5,900	5,835	5,984	99,700	99,800	6,290	6,225	6,389
87,800	87,900	5,517	5,452	5,585	93,800	93,900	5,907	5,842	5,990	99,800	99,900	6,297	6,232	6,395
87,900	88,000	5,523	5,458	5,592	93,900	94,000	5,913	5,848	5,997	99,900	100,000	6,303	6,238	6,402
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p><b>\$100,000 or over —</b> use the Tax Rate Schedules on page 42</p> </div>				
88,000	88,100	5,530	5,465	5,599	94,000	94,100	5,920	5,855	6,004					
88,100	88,200	5,536	5,471	5,606	94,100	94,200	5,926	5,861	6,011					
88,200	88,300	5,543	5,478	5,612	94,200	94,300	5,933	5,868	6,017					
88,300	88,400	5,549	5,484	5,619	94,300	94,400	5,939	5,874	6,024					
88,400	88,500	5,556	5,491	5,626	94,400	94,500	5,946	5,881	6,031					
88,500	88,600	5,562	5,497	5,633	94,500	94,600	5,952	5,887	6,038					
88,600	88,700	5,569	5,504	5,639	94,600	94,700	5,959	5,894	6,044					
88,700	88,800	5,575	5,510	5,646	94,700	94,800	5,965	5,900	6,051					
88,800	88,900	5,582	5,517	5,653	94,800	94,900	5,972	5,907	6,058					
88,900	89,000	5,588	5,523	5,660	94,900	95,000	5,978	5,913	6,065					

## 2004 Tax Rate Schedules

**Caution** Use only if your income (Form 1NPR, line 38) 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 38, is:		Fill in on Form 1NPR, line 39
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$129,150	\$6,306.28 + 6.50% . . . \$100,000
129,150	or over	8,201.03 + 6.75% . . . . 129,150

### Schedule Y

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

If Form 1NPR, line 38, is:		Fill in on Form 1NPR, line 39
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$172,200	\$ 6,241.70 + 6.50% . . . \$100,000
172,200	or over	10,934.70 + 6.75% . . . . 172,200

### Schedule Z

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

If Form 1NPR, line 38, is:		Fill in on Form 1NPR, line 39
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	or over	\$6,405.60 + 6.75% . . . \$100,000