

1NPR

Nonresident & part-year resident

Wisconsin
income tax

2005

For the year Jan. 1-Dec. 31, 2005,
or other tax year
beginning: _____, 2005
ending: _____, 20__.

Check box
if this is an
amended
return

Your social security number 	Spouse's social security number
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Place label here or print

Your legal last name	Legal first name and middle initial	State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund.
If a joint return, spouse's legal last name	Spouse's legal first name and middle initial	
Home address (number and street)		Tax district Check proper box and fill in name of Wisconsin city, village, or town, and the county in which you lived at the end of 2005 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="checkbox"/> _____
City or post office	State Zip code	

PAPER CLIP withholding statements here

Filing status

- Single
- Married filing joint return (even if only one had income)
- Married filing separate return. Fill in spouse's SSN above. _____
Fill in spouse's full name here ▼
- Head of household (with qualifying person) (see page 6).
Also, check here if married.

County of _____
School district Fill in your school district number (see page 35) _____

Resident status

 Check the box(es) that applies

- Full-year resident of Wisconsin
- Nonresident of Wisconsin; Resident of _____ (state)
- Part-year resident of Wisconsin from _____ to _____ (month/day)



NOTE If you changed your legal residence from Wisconsin to another state during 2005, complete the residence questionnaire on page 43.

PAPER CLIP check or money order here

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

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page 19) . . . . .	.00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 19) . . . . .	.00	.00
19	Health savings account deduction (see page 19)	Not deductible for Wisconsin	
20	Moving expenses (see page 19) . . . . .	.00	.00
21	One-half of self-employment tax (from federal Form 1040, line 27) . . . . .	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 19) . . . . .	.00	.00
23	Self-employed health insurance deduction (see page 19) . . . . .	.00	.00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30) . . . . .	.00	.00
25	Alimony paid (from federal Form 1040, line 31a) . . . . .	.00	.00
26	IRA deduction (see page 20) . . . . .	.00	.00
27	Student loan interest deduction (see page 20) . . . . .	.00	.00
28	Tuition and fees deduction (see page 20)	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 20) . . . . .	.00	.00
30	Other adjustments included in federal Form 1040, line 36 (list type and amount) _____	.00	.00
31	Total adjustments to income. Add lines 17 through 30. . . . .	.00	.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B . . . . .		.00
33	Federal income. Subtract line 31, column A from line 16, column A . . . . .	.00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.00. (See page 20) . . . . .		. . . . .
Tax Computation			
35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero) . . . . .		.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 36c on page 21	<input type="checkbox"/>	
36b	Aliens (see page 20 to determine if you must check this box)	<input type="checkbox"/>	
36c	Find the standard deduction for amount on line 33 using table on page 34 . . . . .		.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . . .		.00
38a	Deduction for exemptions (from line 6 of Exemption Worksheet, page 21) . . . . .		.00
38b	Fill in number of dependents (do not count yourself or your spouse)		
38c	If you (or your spouse if filing jointly) were age 65 or over, check here	<input type="checkbox"/> You <input type="checkbox"/> Spouse	
39	Subtract line 38a from line 37. If line 38a is more than line 37, fill in 0 (zero) . . . . .		.00
40	Tax (see table on page 36) . . . . .		.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . .		.00
42	School property tax credit (Part-year and full-year residents only)		
a	Rent paid in 2005—heat included _____ .00	Find credit from table page 22 . . . . .	.00
	Rent paid in 2005—heat not included _____ .00		
b	Property taxes paid on home in 2005 _____ .00	Find credit from table page 23 . . . . .	.00
43	Add credits on lines 41, 42a, and 42b . . . . .		.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) . . . . .		.00
45	Fill in ratio from line 34	X .	
46	Multiply line 44 by ratio on line 4500



Name(s) shown on Form 1NPR	Your social security number
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47 Fill in amount from line 46	47	<u> </u> .00
48 Armed forces member credit (Full-year Wisconsin residents only)	48	<u> </u> .00
49 Working families tax credit (Full-year Wisconsin residents only)	49	<u> </u> .00
50 Add lines 48 and 49	50	<u> </u> .00
51 Subtract line 50 from line 47. If line 50 is more than line 47, fill in 0 (zero)	51	<u> </u> .00
52 Alternative minimum tax. Attach Schedule MT	52	<u> </u> .00
53 Add lines 51 and 52	53	<u> </u> .00
54 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	54	<u> </u> .00
55 Other credits:		
a Schedule MS		<u> </u> .00
b Schedule DI		<u> </u> .00
c Schedule VC (Part I)		<u> </u> .00
d Schedule VC (Part II)		<u> </u> .00
Total ▶	55	<u> </u> .00
56 Add lines 54 and 55	56	<u> </u> .00
57 Subtract line 56 from line 53. If line 56 is more than line 53, fill in 0 (zero). This is your net tax . .	57	<u> </u> .00
58 Recycling surcharge. Attach Schedule RS	58	<u> </u> .00
59 Sales and use tax due on out-of-state purchases (see page 25)	59	<u> </u> .00
60 Endangered resources donation (decreases refund or increases amount owed)	60	<u> </u> .00
61 Packers football stadium donation (decreases refund or increases amount owed)	61	<u> </u> .00
62 Breast cancer research donation (decreases refund or increases amount owed)	62	<u> </u> .00
63 Veterans trust fund donation (decreases refund or increases amount owed)	63	<u> </u> .00
64 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 26) ▶	<u> </u> .00 x .33 =	64 <u> </u> .00
65 Add lines 57 through 64	65	<u> </u> .00

Payments and Credits

66 Wisconsin income tax withheld. Attach readable withholding statements	66	<u> </u> .00
67 2005 Wisconsin estimated tax paid and amount applied from 2004 return . .	67	<u> </u> .00
68 Earned income credit. (Full-year Wisconsin residents only)		
Number of qualifying children ▶ <input style="width: 40px;" type="text"/>		
Federal credit ▶	<u> </u> .00 x <u> </u> % =	68 <u> </u> .00
69 Farmland preservation credit. (Full-year Wisconsin residents only)	69	<u> </u> .00
70 Net income tax paid to another state. Attach Schedule OS. . . ▶	70	<u> </u> .00
71 Homestead credit. (Full-year Wisconsin residents only)	71	<u> </u> .00
72 Farmland tax relief credit (Full-year Wisconsin residents only)		
Fill in property taxes on farmland ▶	<u> </u> .00 x .20 =	72 <u> </u> .00
73 Eligible veterans and surviving spouses property tax credit	73	<u> </u> .00
74 Add lines 66 through 73	74	<u> </u> .00



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

Refund or Amount You Owe

- 75 If line 74 is more than line 65, subtract line 65 from line 74 This is the AMOUNT YOU OVERPAID 75 .00
76 Amount of line 75 you want REFUNDED TO YOU 76 .00
77 Amount of line 75 to be APPLIED TO YOUR 2006 ESTIMATED TAX 77 .00
78 If line 74 is less than line 65, subtract line 74 from line 65 This is the AMOUNT YOU OWE 78 .00
79 Underpayment interest. Also include on line 78. 79 .00

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

Sign here Your signature Spouse's signature (if filing jointly, BOTH must sign) Date

Mail your return to: Wisconsin Department of Revenue (if tax is due) PO Box 268 Madison WI 53790-0001
For Department Use Only R M Y T MAN D A P C 05

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 41 instructions)

- 1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . 1 .
2. Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities 2 .
3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions 3 .
4. Add lines 1 through 3 4 .
5a. Wisconsin standard deduction from Form 1NPR, line 36c 5a .00
5b. Ratio from Form 1NPR, line 34. 5b x .
5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c 5c .
6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in 0 (zero) 6 .
7. Rate of credit is .05 (5%) 7 x .05
8. Multiply line 6 by line 7. Fill in here and on line 41 of Form 1NPR 8 .00

Schedule 2 – Married Couple Credit

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

- 1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 1 .00 .00
2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR 2 .00 .00
3. Combine lines 1 and 2. This is your total Wisconsin earned income 3 .00 .00
4. Add amounts on Form 1NPR, lines 17, 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's income . . 4 .00 .00
5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income 5 .00 .00
6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 6 .00
7. Rate of credit is .03 (3%) 7 x .03
8. Multiply line 6 by line 7. Round the result and fill in here and on line 54 of Form 1NPR. Do not fill in more than \$480. 8 .00

