## **Form 1NPR Instructions**

2015



## Wlefile is:

- ✓ FREE: file your state tax return at no charge
- ✓ ACCURATE: it does the math for you
- ✓ SECURE: safe and secure website

Visit **revenue.wi.gov** to file your Wisconsin state tax return online for FREE.

Click on **WI** of **ile** to get started!

## **NEW IN 2015**

**Amended Returns** – A new Schedule AR, *Explanation of Amended Return*, must be submitted when filing an amended return on Form 1NPR. See page 40.

**College Savings Accounts** – The amount rolled over to a Wisconsin college savings account from another state's qualified plan may be eligible for the Wisconsin subtraction. See page 20.

**Standard Deduction Increased** – The standard deduction is increased annually based on the rate of inflation. The increase is built into the standard deduction table. See page 41.

**Tuition and Fees –** The subtraction for tuition and fees is increased to \$6,943 per student. The income limitations are increased based on changes in the Consumer Price Index. See page 18.

## Tax Tips:

- E-file for a faster refund (see page 5)
- If you moved out of Wisconsin in 2015, complete the Legal Residence (Domicile) Questionnaire on page 51
- If you have to make estimated tax payments in 2016 and do not receive Form 1-ES in the mail, contact any of our offices or go to revenue.wi.gov to get a copy of the form

Tax Returns Are Due: Wednesday April 18, 2016

## **Have Questions?**

See page 6 for office locations and other helpful numbers.

## revenue.wi.gov

**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 sec. 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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## TIPS ON PAPER FILING YOUR RETURN

E-file your return for the fastest available processing. However, if you paper file, there are several things you can do that will speed-up the processing of your return.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the return cannot be read correctly. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Use BLACK INK. Pencils, colored ink, and markers do not scan well.
- Write your name and address clearly using CAPITAL LETTERS like this →

Your legal last name	Legal first n	ame			M.I.
SMITH	JOSEF	PH			J
If a joint return, spouse's legal last name	Spouse's le	gal first na	me		M.I.
SMITH	MARY				Е
Home address (number and street)				Apt. No.	
2375 N 7 ST					
City or post office		State	Zip code		
ANYWHERE		WI	55	555	

- · Do not use mailing labels.
- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.
- Round off amounts to WHOLE DOLLARS NO CENTS.
- Do not use parentheses ( ) for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: 0 1 23 45 67 8 9 Do not use: Ø147
- · Do not add cents in front of the preprinted zeros on entry lines. For example,

School property tax credit  a Rent paid in 2015–heat included	2345.00 5678.00 Find credit from table page 2722a	
Rent paid in 2015–heat not included	5678.00 Stable page 27 22a	226.00
<b>b</b> Property taxes paid on home in 2015	.00 Find credit from table page 28 22b	.00

- Do not cross out entries. Erase or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a "1" when scanned.
- Do not use a highlight pen on your return or attachments.
- Do not use staples to assemble your return.



Am I a resident, a nonresident, or a part-year resident? If you are a nonimmigrant (have not been granted immigrant The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2015.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2015.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2015.

## What is domicile?

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. It is not always where you presently live. You can be physically present or residing in one state but maintain a domicile in another. "Domicile" is often referred to as "legal residence." You can have only one domicile at a 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 51, 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 above section entitled "What is domicile?". For more information, get Fact Sheet 1118, Income Tax Information for Active Military Personnel.

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 full-year resident, part-year 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 Form I-551, green card, or permanent residence card.



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** For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2015, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2015 (assuming your intent was to establish a domicile in Wisconsin). For the 2015 tax year, you are considered a partyear resident of Wisconsin (a nonresident of Wisconsin from January 1, 2015, through July 31, 2015, and a resident from August 1, 2015, through December 31, 2015). As a part-year resident for 2015, you must file a 2015 Form 1NPR.

Note Certain tax credits (for example, homestead credit and earned income credit) may not be claimed by part-year residents or nonresidents.

**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 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 2015, 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. For further information, see Publication 122, Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2015.

**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 \$1,050 which included at least \$351 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- · You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, health savings account, or Archer 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 2015, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 33 of Form 1NPR, fill in a 0 on line 40, and complete lines 65, 66, 74, 76, 77, and 78. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under line 1 instructions on page 11.

## 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 the exceptions under line 1 instructions on page 11).
- 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. For tax-option corporations, this includes interest and dividends.
- 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.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

#### Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 2015, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2015, 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 or from the department's website at revenue.wi.gov.

**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 1NPR.

## **E-filing (electronic filing)**

Electronic filing is the fastest way to get your federal and state income tax refunds. Certain software will allow you to file Form 1NPR electronically.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR, or use the department's free e-file application. For more information on e-filing, go to the department's website at <a href="mailto:revenue.wi.gov/Pages/WI-efile/home.aspx">revenue.wi.gov/Pages/WI-efile/home.aspx</a>.

### When should I file?

You should file as soon as you can, but not later than **April 18**, **2016**. 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 2015 Wisconsin income tax returns and pay any tax due by March 1, 2016, 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 18.

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 1NPR, enclose 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 6-month extension provision).

**Note** You will owe interest on any tax that you have not paid by April 18, 2016. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2016, 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 18, 2016. Submit the payment with a 2015 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. (Exception You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal extension because of service in a combat zone or a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special conditions on page 6.)

**Special conditions** A "Special conditions" section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in "01" in the Special conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in "02" in the box. If you qualify for an extension because of a federally-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

## 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) 266-2486

e-mail: income@revenue.wi.gov

Forms requests:

phone: (608) 266-1961 website: revenue.wi.gov

Milwaukee – State Office Bldg, 819 N 6th St, Rm 408

(zip code 53203-1606) phone: (414) 227-4000

Appleton – 265 W Northland Ave (zip code 54911-2016)

phone: (920) 832-2727

Eau Claire - State Office Bldg, 718 W Clairemont Ave

(zip code 54701-4558) phone: (715) 836-2811

Other offices open on a limited schedule are Green Bay and Wausau. The Department of Revenue also has an office in Chicago.

**Internet address** You can access the department's website at revenue.wi.gov. From this website, you can:

- Download forms, schedules, instructions, and publications
- View answers to common questions
- Use email to send us comments or request help

**TTY equipment** Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

## 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
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2015
- 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
- 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,

(414) 227-4907 in Milwaukee, or

1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

## Visit our website at: revenue.wi.gov

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 these refund numbers or write to Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available when you call one of the refund numbers. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2486 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure website at revenue.wi.gov.

Before starting your 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 deductions on a separate sheet of paper and enclose it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

- Period covered File the 2015 return for calendar year 2015 and fiscal years that begin in 2015. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.
- Name and address Print or type your legal name and address. Include your apartment number, if any. Fill in your PO Box number only if your post office does not deliver mail to your home. 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 2014 and you are filing a joint return for 2015 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2014 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 or if you are married filing a separate return.

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN), fill in your ITIN wherever your social security number is requested.

- Special conditions Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.
  - 01 Extension Operation Iraqi Freedom (page 6)
  - 02 Extension Combat zone (page 6)
  - 03 Extension Federally-declared disaster (page 6)
  - 04 Divorce decree (page 39)
  - 05 Injured spouse (page 39)
  - 09 Nonresident service member (page 10)
  - 11 Fiscal filer (page 7)
  - 14 Active duty reserve and National Guard military pay (page 11)
  - 15 Military spouse (page 11)
  - 16 Schedule RT enclosed (page 22)
  - 99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

- 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, 2015, or before leaving Wisconsin. Also fill in the name of the county in which you lived.
- 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 43. Fill in the number of the school district in which you lived on December 31, 2015, or before leaving Wisconsin.
- Filing status Check one of the boxes to indicate your filing status for 2015. 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 2015 or are married and will file a separate return, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2015.* This publication has information on what income you must report.

**Single** You may check the "single" box if any of the following was true on December 31, 2015:

- · You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2015, and did not remarry in 2015.

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse.

*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, 2015.
- Your spouse died in 2015 and you did not remarry in 2015.
- You were married at the end of 2015, and your spouse died in 2016 before filing a 2015 return.

A married couple 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 2015. You also can't file a joint return if you and your spouse have different tax years.

**Exception** If at the end of 2015 one spouse was a dual-status or nonresident 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* A joint return usually produces the lowest tax, but you and your spouse may be among the few married couples for whom separate returns are better. This will require filing two returns, one for each 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) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2015 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2015 may be able to use this status. If you do not have to file a federal return, contact any department 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.

**Note** If you are married and qualify to file as head of household, be sure to check both "head of household" filing status and "married" next to the arrow. Also, fill in your spouse's social security number in the space next to the name area and fill in your spouse's name in the spaces above the head of household line.

■ Resident status Check the resident status to indicate your resident status in 2015. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2015. See the definitions on page 4.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in "99".

**Legal residence (domicile) questionnaire** If you changed your domicile from Wisconsin during 2014 or 2015 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 51.

■ Line instructions Form 1NPR has two columns for figures.

**Column A** is labeled "Federal column." In this column, lines 1-33, fill in the amounts 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 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 30. 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 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.
- 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 uses the federal law as amended to December 31, 2013, with certain exceptions.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2015 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.

- · Bonus depreciation.
- Discharge of indebtedness on principal residence.

(**Note** These items have expired for 2015 and have not been extended by Congress as of November 25, 2015. If extended, they will not apply for Wisconsin and a Schedule I adjustment will be required.)

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 33 of Form 1NPR (and amounts filled in on Schedule I on page 4 of Form 1NPR) should be the revised amount from Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2015, you must also make adjustments on Schedule I for 2015. If an adjustment was made to depreciation, amortization, or sec. 179 expense on

your 2014 Schedule I, you must also make an adjustment on Schedule I for 2015. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014.

You may also have to fill in Schedule I if you sold property during 2015, 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 does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014. Gain or loss on such property is the same for federal and Wisconsin tax 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? 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?

To adjust for the difference in basis of depreciated or amortized assets owned on December 31, 2013 (or the last day of a taxable year beginning in 2013 for fiscal filers), see the line 15 instructions for "Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year" on page 22. A subtraction is allowed over 5 years to adjust for any difference in basis. In certain cases, an addition to income is required. As a result of this addition or subtraction, the Wisconsin adjusted basis of all depreciated or amortized assets on January 1, 2014 (or the first day of the taxable year beginning in 2014 for fiscal filers), is the same as the federal adjusted basis.

Did you sell (or otherwise dispose of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a "qualified new business venture" or

a "qualified Wisconsin business"? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with 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. Enclose the completed Schedule T with 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 2015? 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 2015. See page 6 for information on how to get this publication.
- **Medical care insurance** You may be able to subtract all or 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 (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D). 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,
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, or
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.

CAUTION 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. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

Complete Worksheet 1 or Worksheet 2, as appropriate, to figure your subtraction.

When completing line 1 of Worksheet 1 or 2, if you purchased the insurance through an Exchange (Marketplace), the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

If you are self-employed, complete Worksheet 1.

## Worksheet 1 - Self-Employed Persons 1. Amount you paid for medical care insurance in 2015 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. Amount of premium tax credit from line 69 of your federal Form 1040, line 45 of Form 1040A, or line 65 of 5. Subtract line 4 from line 1 . . . . . . . . . . . 5. 6. Amount of advance premium tax credit you were required to repay (line 46 of federal Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR) . . . . 6. 7. Add lines 5 and 6 . . . . . . . . . . . . . . 7. 8. Net earnings from a trade or business\* taxable to Wisconsin . . . . . . . . . . . . . . . . . 8. 9. Total net earnings from a trade or business\* .....9. 10. Divide line 8 by line 9. Fill in decimal amount, but not more than 1.00 ...... 10.\_ 12. Fill in the smaller of line 8 or line 11 ..... 12. 13. Fill in the amount of long-term care insurance that is included on line 29 of your federal 14. Add lines 12 and 13. Fill in here and in the Wisconsin column of line 23 ................. 14. \* 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 18b, and less the deductible part 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.

Complete Worksheet 2 if you were (1) an employee or (2) a person who had no employer and was not self-employed.

	Worksheet 2 - Others
1.	Amount you paid in 2015 for medical care insurance
2.	Amount of premium tax credit from line 69 of your federal Form 1040, line 45 of Form 1040A, or line 65 of Form 1040NR 2
3.	Subtract line 2 form line 1 3.
4.	Amount of advance premium tax credit you were required to repay (line 46 of federal Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR)
5.	Add lines 3 and 4
6.	Fill in the amount that will be on line 16, column B, without considering the subtraction for medical care insurance less the amount that will be on line 31, column B of Form 1NPR 6.
7.	Fill in the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR 7.
8.	Divide line 6 by line 7. Fill in decimal amount, but not more than 1.00 8
9.	Multiply line 5 by line 8 9
10.	Fill in the smaller of line 6 or 9 here and on line 15. This is your subtraction for medical care insurance. See the Modifications in the instructions for line 15 for information on claiming the subtraction

Rounding off to whole dollars Form 1NPR has preprinted zeros in the place used to enter cents. 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.

If completing the form by hand, **do not use commas** when filling in amounts.

## ■ 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.

**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. This does not apply to Wisconsin residents who are stationed outside Wisconsin. If you meet this exception, fill in "09" in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. (See page 4 for information on Armed Forces Personnel.)

Wisconsin column Nonresidents — fill in the amount received for working in Wisconsin (see Exceptions). Note If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose 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), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

## **Exceptions**

• Income of Military Spouse Income from services performed in Wisconsin by a nonresident spouse of a servicemember is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the servicemember serving in Wisconsin under military orders (Note Even though the nonresident spouse's wages may not be taxable to Wisconsin, they would be taxable to the nonresident spouse's state of legal residence.) If you meet this exception, fill in "15" in the Special Conditions box on page 1 of Form 1NPR.

Nonresident military spouses may claim an exemption from Wisconsin withholding. See Form W-221, *Nonresident Military Spouse Withholding Exemption*.

• Residents of Illinois, Indiana, Kentucky, or Michigan Don't include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 4 states, Wisconsin doesn't tax the wages of their residents.

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 32, column B. Fill in the Wisconsin tax withheld from your wages on lines 65, 76, 77, and 78. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return).

- 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 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.

#### **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

Line 1 instructions - continued

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). It does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training or to a person serving on active or full-time duty in the active guard reserve (AGR) program. **Note** If you are claiming this subtraction, fill in "14" in the Special Conditions box on page 1 of Form 1NPR.

• Disability income exclusion for part-year and full-year residents If you retired on permanent and total disability and 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, 2015.
- 2. You were under age 65 on December 31, 2015.
- 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 2015, you must file a joint return with your spouse.
- 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 6 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. Enclose your completed Schedule 2440W with your Form 1NPR.

### ■ Line 2 Taxable interest

**Federal column** Fill in the amount from line 8a of federal Form 1040 or 1040A or line 2 of Form 1040EZ.

Line 2 instructions - continued

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 this page 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 in the space to the left of 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 Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds, (6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (7) local exposition district bonds, (8) Wisconsin professional baseball park district bonds, (9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (10) local cultural arts district bonds, (11) Wisconsin professional football stadium bonds, (12) Wisconsin Aerospace Authority bonds, (13) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, (14) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. (Note At the time this booklet went to print (November 15, 2015), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov/faqs/pcs/conduit.html), (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., (16) the Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation, and (17) a sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229.

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.

## 

## ■ 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 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. For detailed instructions on determining the amount of income or loss from Wisconsin businesses, go to the Common Questions on the Department of Revenue website at revenue.wi.gov/faqs/index.html and click on the link for "Individuals" and then "Part-Year and Nonresidents." Partyear 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 9.

## ■ 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.) 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) while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 30% (60% in the case of farm assets) exclusion for net long-

Line 7 instructions - continued

term capital gain, and your deduction for net capital loss is limited to \$500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. See page 6 for information on how to get Schedule WD.

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, and you have no Wisconsin capital loss carryover, you do not have to complete Schedule WD. Fill in 70% 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 above) while a nonresident.

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

#### **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 9.

## ■ 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 9.

#### ■ 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 Wisconsin resident. Wisconsin taxes pension, annuity, profitsharing, 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.

**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 the Survivor Benefit 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.

Line 10 instructions - continued

- 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 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.
- Payments received from one of the retirement systems listed in A or B 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. Qualified membership is membership that began before January 1964. 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 that were included in line 16b of federal Form 1040 or line 12b of Form 1040A. 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.

## **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 taxoption (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. Your subtraction is limited to the amount actually deductible for federal purposes. This includes any limitation when federal itemized deductions are reduced due to federal adjusted gross income limits. See Worksheet for Limited Itemized Deductions on page 26.

For more information, get Publication 102, Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their

*Shareholders*. See page 6 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 9.

## ■ 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 9.

## ■ Line 13 Unemployment compensation

**Federal column** Fill in the amount of unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ).

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 13. *Part-year and full-year residents* – figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

**Step 1** Complete the worksheet on page 16.

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

		UC* received while		UC taxable by
UC from	X	a Wis. resident	=	Wisconsin to
line 9 of		Total UC received from		line 13, Col. B
worksheet		line 1 of worksheet		Form 1NPR

<sup>\*</sup>Do not include any railroad unemployment insurance benefits here.

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

Unemployment Compensation Worksheet
Check only one box.
☐ A. Married filing a joint return – write \$18,000 on line 3 below.
☐ B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
☐ C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
☐ D. Single – write \$12,000 on line 3 below.
1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or
line 3 of Form 1040EZ)
2. Fill in your federal adjusted gross income from line 33 of Form 1NPR
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
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A)
5. Fill in taxable refunds, credits, or offsets, if any, from line 10
of federal Form 1040
6. Add lines 3, 4, and 5
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
8. Fill in one-half of the amount on line 7 8.
9. Fill in the smaller amount of line 1 or line 8

## ■ 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** Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

#### ■ 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.

**Exception** If you are affected by any of the modifications listed below, complete Schedule M to determine the amount to enter in the Wisconsin column.

#### **Modifications**

• Farm loss carryover If you were not actively engaged in farming and were subject to farm loss limitations on your 2000-2013 Wisconsin income tax returns, 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 2013 of \$30,000. You could not claim a subtraction for any portion of the carryover on your 2014 return. For 2015 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover.

- Farmland preservation credit Did you receive farmland preservation credit in 2015? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland preservation credit from Schedule FC which wasn't included as income on your federal return.
- Addition required for certain credits If you claimed any of the credits listed in (a) through (j), you must include on line 15 the amount of your credit computed for 2015. The amount of your 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 or if the credit is refundable. (Note Credits that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on page 15 for tax-option (S) corporations and partnerships.)

Include the following credits computed for 2015:

- (a) Enterprise zone jobs credit
- (b) Development zones credit
- (c) Technology zone credit
- (d) Manufacturing investment credit
- (e) Economic development tax credit

- (f) Jobs tax credit
- (g) Community rehabilitation program credit
- (h) Research credit
- (i) Manufacturing and agriculture credit (see Exception below)
- (i) Capital investment credit

**Exception** The amount of manufacturing and agriculture credit computed for 2014 must be added to income on your 2015 Wisconsin income tax return. This is the amount from line 16 of your **2014** Schedule MA-A or MA-M.

- **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 2014 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2014 Wisconsin return. In 2015, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2015 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 2015, include the allowable amount on line 15. Enclose 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 6 for information on how to get this publication.
- **Medical care insurance** See Worksheet 2 on page 10 to compute your modification for the amount paid for medical care insurance.
- Long-term care insurance If you paid long-term care insurance costs during 2015, 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, Line 15 instructions – continued

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.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

If you paid long-term care insurance costs during 2015 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.

Worksheet – Long-Term Care Insurance
Amount paid for long-term care insurance in 2015
Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040 2
Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse 3
4. Add lines 2 and 34
5. Subtract line 4 from line 1 5

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

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

- \* Use the amount that will be on line 16, column B, without considering the subtraction for long-term care insurance <u>less</u> the amount that will be on line 31, column B of Form 1NPR.
- \*\* Use the amount that will be on line 16, column A, <u>less</u> the amount that will be on line 31, column A of Form 1NPR.

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

- **Retirement income exclusion** You may subtract up to \$5,000 of certain retirement income if:
  - (1) You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2015, and
  - (2) Your federal adjusted gross income (line 37 of Form 1040 or line 21 of Form 1040A) is less than \$15,000 (\$30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross income must be less than \$30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet below to determine the amount of your subtraction. Your subtraction is the amount from line 4 of the worksheet. If married filing a joint return, your subtraction is the total of the amounts in Col. A and Col. B of line 4 of the worksheet

• 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 2015 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2015, 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 2013, 2014, and 2015. 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.

Line 15 instructions - continued

• Tuition and fee expenses You may be able to claim a subtraction for up to \$6,943 (per student) of the amount you paid during 2015 for tuition and mandatory student fees 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 and mandatory student fees must have been paid during 2015 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 or fees paid to pre-schools, elementary, or secondary schools (for example, grade schools and high schools).

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

Tuition and fees 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.

Retirement Income Exclusion World	ksheet	
If married filing a joint return, fill in each spouse's information separately. (Keep for your records)	(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 9, column B of Form 1NPR	1	
Taxable pension and annuity income from qualified plans included in line 10, column B of Form 1NPR without considering this exclusion	2	
3. Add lines 1 and 2	3	
<ul> <li>4. Complete line 4 as follows. This is your subtraction for retirement income.</li> <li>If you were 65 years of age or older on December 31, 2015, fill in on line 4, Col (A), the <u>smaller</u> of line 3, Col. (A) or \$5,000. Fill in 0 (zero) if you were not age 65 or older.</li> </ul>		
<ul> <li>If married filing a joint return and your spouse was 65 years of age or older on December 31, 2015, fill in on line 4, Col. (B), the <u>smaller</u> of line 3, Col. (B) or \$5,000. Fill in 0 (zero) if your spouse was not age 65 or older</li> </ul>	4.	

Tuition and mandatory student fees 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 and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees 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 and fees 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 the owner of the account or other person who contributed to the account (for example, grandparent, aunt, uncle, or other person) 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 37 of Form 1040
- line 21 of Form 1040A
- line 4 of Form 1040EZ
- line 36 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 \$52,500 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$52,500 but less than \$63,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$63,000 or more, you may not subtract any amount for tuition and fee expenses.

## **Married Filing Joint Return**

• If your federal adjusted gross income is \$83,990 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.

Line 15 instructions - continued

- If your federal adjusted gross income is more than \$83,990 but less than \$104,990, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$104,990 or more, you may not subtract any amount for tuition and fee expenses.

## Married Filing Separate Return

- If your federal adjusted gross income is \$42,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$42,000 but less than \$52,500, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$52,500 or more, you may not subtract any amount for tuition and fee expenses.

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

**Tuition Expense Worksheet** 

rutton Expense Worksheet
<b>Caution</b> Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.
Amount paid for tuition and mandatory student fees in 2015. Do not fill in more than \$6,943 per student
2. Fill in your federal adjusted gross income
3. Fill in \$52,500 (\$83,990 if married filing joint return or \$42,000 if married filing separate return)3
4. Subtract line 3 from line 2 4.
5. Divide the amount on line 4 by 10,500 (21,000 if married filing joint return). Fill in decimal amount
6. Multiply line 1 by the decimal amount on line 5
7. Subtract line 6 from line 1. This is the

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

amount of tuition and fee expense to use

		Wages, salaries, tips,		
		unearned income, and net earnings		
Tuition		from a trade or business**		
and fee	X	taxable by Wisconsin	=	Tentative
expense*		Total wages, salaries, tips,		subtraction
		unearned income, and net earnings		
		from a trade or business***		

\* 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 and mandatory student fees in 2015, but not more than \$6,943 per student.

- \*\* Use the amount that will be on line 16, column B, without considering the subtraction for tuition expense <u>less</u> the amount that will be on line 31, column B of Form 1NPR.
- \*\*\* Use the amount that will be on line 16, column A, <u>less</u> the amount that will be on line 31, column A of Form 1NPR.
  - **Step 3** Your subtraction for tuition and fee 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 (Edvest or Tomorrow's Scholar) if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

You may also claim a subtraction if you rolled over an amount from another state's qualified plan into a Wisconsin account.

Complete Schedule CS, *College Savings Accounts*, to determine the amount of your subtraction. Enclose Schedule CS with your Form 1NPR.

• Distributions from Edvest and Tomorrow's Scholar College Savings Account If, while a Wisconsin resident, you received a distribution from an Edvest or Tomorrow's Scholar college savings account and the entire distribution was not used for qualified higher educational expenses, you may have to include all or a portion of the distribution in income. If you rolled over an amount from an Edvest or Tomorrow's Scholar college savings plan into another state's plan, you may also have to include all or a portion of the amount rolled over in Wisconsin income. If you received a distribution within 365 days of contributing an amount to an account, the amount previously subtracted may have to be included in income.

Complete Schedule CS to determine the amount you must include in income. Enclose Schedule CS with Form 1NPR.

- Distributions from Wisconsin state-sponsored college tuition programs If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if 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.
- Child and dependent care expenses Do you qualify for the federal credit for child and dependent care expenses for 2015? If yes, you may qualify to claim the Wisconsin

Line 15 instructions - continued

subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2015, (2) the qualifying person lived in your home more than half of 2015, and (3) you provided over half the cost of keeping up your home.

Complete the following worksheet:

## **Child and Dependent Care Expenses**

- 1. Fill in the amount from line 6 of federal Form 2441, but not more than \$3,000 (\$6,000 if more than one qualifying person) 1.
- Fill in your wages, unearned income and net earnings from a trade or business taxable to Wisconsin\*......2.
- 4. Divide line 2 by line 3. Fill in decimal amount. If line 2 is more than line 3, fill in 1.00 .......4
- \* Use the amount that will be on line 16, column B, without considering the subtraction for child and dependent care expenses less the amount that will be on line 31, column B of Form 1NPR
- \*\* Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR
- 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 or 8621-A).
- Sale of business assets or assets used in farming to a related person You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:
  - The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, 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 70% of the gain on the sale of a business asset to the related person or 40% of the gain on the sale of a farm asset.
- If the amount on line 17 or 18 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 18 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) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.

Line 15 instructions – continued

- If the amount on line 18 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) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD less the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the following worksheet to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 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.	Long-term capital gain on the sale of asset to related person . 2
3.	Total long-term capital gain included in line 17 of Schedule WD
4.	Divide line 2 by line 3. Carry decimal to four places
5.	Multiply line 1 by line 4
6.	If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result.
	If the amount of line 2 is gain from the sale of a business asset, multiply line 5 by

• Repayment of income previously taxed If you had to repay during 2015, 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 27 or 28 of your federal Schedule A.

.70 (70%) and fill in result. This is your

assets to a related person ......6.

subtraction for gain on the sale of

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 enclose it with 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 be able to subtract the repayment as described above *or* take a tax credit. See the instructions for line 69.

- Human organ donation If you were a full-year resident of Wisconsin for 2015 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 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.
- Addition for certain expenses paid to related entities Fill in as an addition the amount deducted or excluded from your Wisconsin income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). You must make this addition even though you may be eligible for a deduction for these expenses. If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see below).
- Subtraction for certain expenses paid to related entities Were you required to make an addition modification for interest, rental expenses, intangible expenses, and management fees paid to a related entity (see above item)? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in "16" in the Special Conditions box on page 1 of Form 1NPR.
- Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity Did you report to Wisconsin income from interest, rental payments, intangible expenses, and management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct.
- Sales of Certain Insurance Policies To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may subtract the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. "Catastrophic or life-threatening illness or condition" includes AIDS and HIV infection.

Line 15 instructions - continued

- Combat zone related death If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2015 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, Report of Casualty, to the return. (Note For persons who died in 2015 as a result of service in a combat zone, the income subtraction also applies for 2014 if the service member did not previously file a 2014 income tax return.)
- Private school tuition A subtraction may be claimed for tuition paid in the taxable year to send your dependent child to a private school. The maximum subtraction is \$4,000 for an elementary pupil and \$10,000 for a secondary pupil. See Schedule PS for further information. A copy of Schedule PS must be included with your Wisconsin income tax return.
- Physician or Psychiatrist Grant To the extent included as income in the Wisconsin column, any amount received by a physician or psychiatrist from the primary care and psychiatry shortage grant program under sec. 39.385, Wis. Stats., may be subtracted.
- Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year. If you determined for 2014 that the combined federal adjusted basis of all depreciated and amortized assets was greater than the combined Wisconsin adjusted basis of the assets, you were required to add 20 percent of the difference to 2014 Wisconsin income. The amount added to Wisconsin income for 2014 must also be added to income for 2015 (and for each of the next three years).

If you determined for 2014 that the combined Wisconsin adjusted basis of all depreciated and amortized assets was greater than the combined federal adjusted basis of the assets, you could subtract 20 percent of the difference from your 2014 Wisconsin income. The same amount subtracted from Wisconsin income for 2014 may be subtracted from income for 2015 (and for each of the next three years).

As a result of this addition or subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1, 2014, for calendar-year filers) is the same as the federal adjusted basis.

### ■ Line 17 Reserved – Educator expenses

At the time these instructions went to print (November 25, 2015), Congress had not extended the deduction for educator expenses. This line is reserved for use if the deduction is extended for federal purposes. If extended, the deduction will apply for Wisconsin and you may fill in the amount of the federal deduction in Col. A and Col. B of line 17.

# ■ Line 18 Certain business expenses of reservists, performing artists, and fee-basis government officials

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

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

## ■ Line 19 Health savings account deduction

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

Wisconsin column Fill in the amount from the federal column.

## ■ Line 20 Moving expenses

**Federal column** Fill in the amount from line 26 of federal Form 1040.

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 20. *Part-year and full-year residents* – fill in your expenses from line 26 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 21 Deductible part of self-employment tax

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

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

Net earnings from		Deductible		Wisconsin
a trade or business		part of self-		self-employment
taxable to Wisconsin	X	employment tax	=	tax deduction to
Total net earnings from		from line 27,		line 21, Col. B
a trade or business		Form 1040		Form 1NPR

**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 21 of Form 1NPR.

## ■ Line 22 Self-employed SEP, SIMPLE, and qualified plans

**Federal column** Fill in the amount from line 28 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 SIM-PLE deduction allowable for Wisconsin Line 22 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 22 of Form 1NPR.
- If you have both a Keogh and self-employed SEP or SIM-PLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22 of Form 1NPR.

Formula to figure allowable Keogh deduction:

Your net earnings from		Keogh		Keogh deduction
a trade or business*		deduction		allowable for
taxable to Wisconsin	X	included in	=	Wisconsin to
Your total net earnings		line 28,		line 22, Col. B
from a trade or business*		Form 1040		Form 1NPR

<sup>\*</sup>Use net earnings only from the business that has the Keogh plan.

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

Your wages and net		Self-employed		Self-employed
earnings from a trade		SEP or SIMPLE		SEP or SIMPLE
or business* taxable		deduction		deduction allowable
to Wisconsin	X	included	=	for Wisconsin to
Your total wages and		in line 28,		line 22, Col. B
net earnings from a		Form 1040		Form 1NPR
trade or business*				

<sup>\*</sup> 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 23 Self-employed health insurance deduction

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

**Wisconsin column** If you are self-employed, see the modification for medical care insurance on page 9. Fill in your Wisconsin self-employed medical care insurance deduction on line 23.

## ■ Line 24 Penalty on early withdrawal of savings

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

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

## ■ Line 25 Alimony paid

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

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

#### ■ Line 26 IRA deduction

**Federal column** Fill in the amount from line 32 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.

Your wages and net		Your		
earnings from a trade		IRA deduction		IRA deduction
or business* taxable		from line 32,		allowable for
to Wisconsin	X	Form 1040,	=	Wisconsin to
Your total wages and		or line 17,		line 26, Col. B
net earnings from a		Form 1040A		Form 1NPR
trade or business*				

<sup>\*</sup>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 27 Student loan interest deduction

**Federal column** Fill in the amount from line 33 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. (Note You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) federal tax return.)

### ■ Line 28 Reserved – Tuition and fees

At the time these instructions went to print (November 25, 2015), the federal tuition and fees deduction had expired. This line is reserved for the federal tuition and fees deduction if extended by Congress. However, if extended, the deduction will not apply for Wisconsin.

## ■ Line 29 Domestic production activities deduction

Don't fill in any amount on line 29. The Wisconsin definition of the Internal Revenue Code does not recognize the domestic production activities deduction.

#### ■ Line 30 Other adjustments

**Federal column** Fill in the amount of the other adjustments (items listed below) which are included in the total on line 36 of Form 1040.

Line 30 instructions - continued

**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, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs involving certain unlawful discrimination claims, expenses related to income from the rental of personal property, and attorney fees and court costs in connection with an IRS award. Instead, these items are included in the total on line 36.

Wisconsin column Fill in the total of the other adjustments that are included in the total on line 36 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, attorney fees and court costs involving an unlawful discrimination claim if the judgment or settlement resulting from the claim is not taxable by 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.

Do not include expenses from the rental of personal property if the property is located outside Wisconsin.

- Line 32 Subtract line 31, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 32, Wisconsin column. If line 31, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.
- Line 33 Subtract line 31, federal column, from line 16, federal column. Fill in the result on line 33, federal column. If line 31, federal column, is more than line 16, federal column, fill in 0.

## ■ Line 34 Ratio of your Wisconsin income to federal income

Divide the amount on line 32, Wisconsin column, by the amount on line 33, federal column. Fill in the result on line 34. Carry your decimal to four places, rounding off the fourth position. Don't fill in more than 1.0000 or less than zero. If the amount on line 32 or line 33 is zero, fill in 1.0000 on line 34.

**Example** If \$14,000 is reported on line 32, Wisconsin column, and is divided by \$26,000 on line 33, federal column, the result is .5384615, or rounded is .5385.

■ Line 35 Fill in the *larger* of Wisconsin income from line 32, column B or federal income from line 33, column A. (Note Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.)

■ Line 36a If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 36a. Complete line 36b and see the "Exceptions" for line 36c.

#### ■ Line 36b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2015, check line 36b and fill in 0 on line 36c. You can't claim a standard deduction.

**Exception** If, at the end of 2015, 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 in the Exception on page 7), do not check line 36b. Complete line 36c.

#### ■ Line 36c Standard deduction

Go to the 2015 Standard Deduction Table on page 41 to find your standard deduction. Fill in your standard deduction on line 36c. See Exceptions below.

### **Exceptions**

federal column).

- Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions – You can't claim a standard deduction. Fill in 0 on line 36c.
- **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.

If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 34 of Form 1NPR is larger than your Wisconsin income on line 32, column B, of Form 1NPR, fill in 0 on lines 37, 40, and 52 of Form 1NPR. You do not have to complete lines 38, 39, and 41-51.

Standard Deduction Worksheet for	Depend	lents			
Fill in your standard deduction from table, page 41	1.	.00			
2. Fill in the amount of your earned income*		.00			
3. Addition amount	3.	350.00			
4. Add lines 2 and 3. If less than \$1,050, fill in \$1,050	4	.00			
Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 36c of the two amounts here and on line 36c.					
Form 1NPR	5	.00			
* 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,					

## ■ Line 38 Exemptions

Complete lines 38a and 38b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 38a and 38b on line 38c.

#### Line 38a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
  - 0 If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on line 5 of your federal return.
  - 1 If you are single and did not check the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on line 5 of your federal return.
  - 2 If you are married filing jointly and did not check either box on line 5 of your federal return.
- Federal Form 1040NR-EZ, your number of exemptions is 1.
- Federal Form 1040NR, your number of exemptions is found in box 7d of your federal return.

### Line 38b

If you or your spouse were 65 or older on December 31, 2015, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 38b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 38a.

#### ■ Line 40 Tax

Use the amount on line 39 to find your tax in the Tax Table that starts on page 44. 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 39 is \$100,000 or more, use the Tax Computation Worksheet on page 50 to compute your tax. Fill in your tax on line 40.

#### ■ Line 41 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 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see exceptions on page 26).

Note When completing Schedule 1, if your federal itemized deductions were limited due to income level, use the allowable deductions after the limitation is applied. See the worksheet below for computing the limited itemized deductions.

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 enclose it with Form 1NPR.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, 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 to purchase a second home located outside Wisconsin.
  - paid to purchase a residence which is a boat.
  - paid to purchase or hold U.S. government securities.
  - mortgage insurance premiums treated as interest.

Line 41 instructions - continued

- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.
- · All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster area.

**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 amounts from line 5 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1 and the amount from line 6 on line 4 if the casualty loss is directly related to a federally-declared disaster area.

#### ■ Line 42 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 2015 for living quarters used as your principal home or property taxes during 2015 on your home.

> Note You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

## **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 42a and 42b 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 a married couple) 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 42a and 42b

### **Worksheet for Limited Itemized Deductions**

Note: If you are filing Wisconsin Schedule I, the federal limitation is based on the

that are in effect for Wisconsin.
Amount from line 3 of the federal Itemized Deductions     Worksheet
Amount from line 9 of the federal Itemized Deductions     Worksheet
3. Subtract line 2 from line 1
4. Divide line 3 by line 1. Carry the decimal to 4 places 4
Interest Expense Limitations  5. Fill in the total of lines 10-12 of federal Schedule A, but do not include interest paid to purchase a second home located outside Wisconsin or a residence that is a boat* . 5
6. Multiply line 5 by the decimal amount on line 4 6.
7. Fill in the amount of investment interest from line 14 of federal Schedule A, but do not include interest paid to purchase or hold U.S. government securities* 7
8. Add lines 6 and 7. Fill in here and on line 2 of the Wisconsin itemized deduction credit schedule 8
* Do not include federal interest passed through from a tax-option (S) corporation that was claimed as a subtraction from income.
Gifts to Charity Limitation  9. Amount from line 19 of federal Schedule A.** Do not include gifts to charity passed through from a tax-option (S) corporation that were claimed as a subtraction from income 9
10. Multiply line 9 by the decimal on line 4. Fill in here and on line 3 of the Wisconsin itemized deduction credit schedule 10
**Use the amount of gifts to charity that would be allowed on Schedule A under

the Internal Revenue Code in effect for Wisconsin. See Part B of Wisconsin

Schedule I.

Line 42a instructions – continued

## ■ Line 42a How do I figure the renter's school property tax credit

Step 1 Rent paid in 2015 Fill in on the appropriate line(s) the total rent that you paid in 2015 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 2015 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 2015. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2015, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

**Step 2** Use the Renter's School Property Tax Credit Table below 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 42a.

**Exception** If you paid both rent where heat was included and rent where heat was not included, complete the worksheet on page 28.

Paid is:   Credit is:   Col. 1   Col. 2   Heat   Heat   Less   Credit   Col. 1   Col. 2   Heat   Less   Cluded   Clude	Renter's School Property Tax Credit Table*															
Heat   Heat   Heat   Less   Cluded   Least   Than   In   Rent   Less   Cluded   In   Rent   Least   Than   In   Rent   Least   Than   In   Rent   Least   Than   In   Rent   Least   Than   Rent   Rent   Least   Than   Rent   R														Your Line 42a Credit is:		
At   Less   Line   Least   L			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
\$ 1 \$ 100 \$ 1 \$ 2 \$ 3,500 \$ 3,600 \$ 85 \$ 107 \$ 7,000 \$ 7,100 \$ 169 \$ 212 \$ 10,500 \$ 10,600 \$ 253 \$ 100 200 4 5 \$ 3,600 3,700 88 110 7,100 7,200 172 215 10,600 10,700 256 200 300 6 8 3,700 3,800 90 113 7,200 7,300 174 218 10,700 10,800 258 300 400 8 11 3,800 3,900 92 116 7,300 7,400 176 221 10,800 10,900 260 400 500 111 14 3,800 3,900 92 116 7,300 7,400 7,500 179 224 10,900 10,900 260 400 500 11 1 14 3,900 4,000 95 119 7,400 7,500 179 224 10,900 11,000 263 500 600 13 17 4,000 4,100 97 122 7,500 7,600 181 227 11,000 11,100 265 600 700 16 20 4,100 4,200 100 125 7,600 7,700 184 230 11,100 11,200 268 700 800 18 23 4,200 4,300 102 128 7,700 7,800 186 233 11,200 11,300 270 900 1,000 23 29 4,400 4,500 107 134 7,900 8,000 191 239 11,400 11,500 275 1,000 1,000 25 32 4,500 4,600 107 134 7,900 8,000 191 239 11,400 11,500 275 1,000 1,200 28 35 4,600 4,700 112 140 8,100 8,200 196 245 11,600 11,700 280 1,200 1,200 28 35 4,600 4,700 112 140 8,100 8,200 196 245 11,600 11,700 280 1,200 1,300 30 38 4,700 4,800 114 143 8,200 8,300 198 244 11,500 11,700 280 1,300 30 35 44 4,900 116 146 8,300 8,400 200 251 11,800 11,900 282 1,300 1,400 32 41 4,800 4,900 116 146 3,300 8,300 198 248 11,700 11,800 282 1,300 1,400 32 41 4,800 4,900 116 146 3,300 8,500 203 254 11,900 11,000 12,000 287 1,600 1,700 40 50 5,100 5,200 119 149 8,400 8,500 203 254 11,900 11,200 287 1,600 1,700 40 50 5,100 5,200 119 149 8,400 8,500 203 254 11,900 12,000 287 1,600 1,700 40 50 5,000 5,000 119 149 8,400 8,500 203 254 11,900 12,000 287 1,800 1,900 44 56 5,300 5,000 130 130 176 188 8,700 8,800 200 221 266 12,300 12,400 292 1,700 1,800 40 50 5,500 5,000 140 176 8,800 9,000 215 269 12,400 12,500 299 1,700 1,800 40 50 5,500 5,600 133 164 8,900 9,000 215 269 12,400 12,500 299 1,700 1,800 40 50 5,500 5,600 138 177 9,900 9,000 220 275 284 2,500 2,000 66 83 6,200 6,600 157 197 19,000 10,100 241 300 300 3,000 71 89 6,600 6,600 157 197 10,000 10,100 241 300 300 3,000 71 89 6,600 6,600 157 197 10,000 10,100 241 300 300 300 300 300 77 8 98 6,600 6,600 157 197 10,000 10,100 241	At		In- cluded	Not In-	At		In-	Not In-	At		In- cluded	Not In-			In- cluded	Heat Not In- cluded
100   200   4   5   3,600   3,700   88   110   7,100   7,200   7,200   172   215   10,600   10,700   256   200   300   68   8   3,700   3,800   90   113   7,200   7,300   174   218   10,700   10,800   258   256   200   2	Least	Than	in Rent	in Rent	Least	Than	in Rent	in Rent	Least	Than	in Rent	in Rent	Least	Than	in Rent	in Rent
200 300 6 8 8 13,700 3,800 90 113 7,200 7,300 174 218 10,700 10,800 258 300 400 8 11 1 3,800 3,900 92 116 7,300 7,400 176 221 10,800 10,900 260 400 500 11 1 14 3,800 4,000 95 119 7,400 7,500 179 224 10,800 10,900 260 500 500 11 1 14 3,900 4,000 95 119 7,400 7,500 179 224 10,800 10,900 260 500 500 500 11 1 14 3,900 4,000 95 119 7,400 7,500 179 224 10,800 11,000 263 500 500 500 110 11 14 3,900 4,000 97 122 7,500 7,600 181 227 11,000 11,100 265 600 700 16 20 4,100 4,200 100 125 7,600 7,700 184 230 11,100 11,200 268 700 800 18 23 4,200 4,300 102 128 7,700 7,800 186 233 11,200 11,300 270 800 190 20 26 4,300 4,400 104 131 7,800 7,900 188 236 11,300 11,400 272 900 1,000 23 29 4,400 4,500 107 134 7,900 8,000 191 239 11,400 11,500 275 1,000 1,100 25 32 4,500 4,600 109 137 8,000 8,100 193 242 11,500 11,600 277 1,100 1,200 28 35 4,600 4,700 112 140 8,100 8,200 196 245 11,600 11,700 280 1,200 1,300 30 38 4,700 4,800 114 143 8,200 8,300 196 245 11,600 11,700 280 1,300 3,00 35 44 4,800 4,900 116 146 8,300 8,400 200 251 11,800 11,900 284 1,400 1,500 35 44 4,900 5,000 119 149 8,400 8,500 203 254 11,100 11,900 284 1,400 1,500 35 44 4,900 5,000 119 149 8,400 8,500 203 254 11,100 11,200 289 1,500 1,600 1,700 40 50 5,100 5,200 124 155 8,600 8,700 208 260 12,200 12,300 294 1,800 1,900 44 56 5,300 5,400 128 161 8,800 8,900 212 266 12,300 12,300 294 1,800 1,900 44 56 5,300 5,400 128 161 8,800 8,900 212 266 12,300 12,300 299 1,000 2,000 47 59 5,400 5,500 131 164 8,800 8,900 212 266 12,300 12,300 299 1,200 2,000 50 68 86 5,700 5,800 138 173 9,200 9,300 222 278 284 2,400 2,500 59 74 5,900 6,000 143 179 9,400 9,500 227 284 2,500 2,500 68 86 6,300 6,000 143 179 9,400 9,500 227 284 2,500 2,500 68 86 6,300 6,600 155 194 9,900 1,000 238 299 1,200 2,400 56 71 5,800 6,500 155 194 9,900 1,000 238 299 1,200 2,400 56 71 5,800 6,500 155 194 9,900 1,000 238 299 1,200 244 300 3,000 71 89 6,600 6,500 155 194 9,900 1,000 238 299 1,000 244 300 3,000 71 89 6,600 6,500 155 194 9,900 1,000 244 300 30 30 300 3,000 78 88 6,600 6,600 155 194 9,900 1,000 244	\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169		\$ 10,500	\$ 10,600	\$ 253	\$ 300
300   400   8	100	200				3,700		110	7,100	7,200	172	215			256	300
400   500   11																300
500         600         13         17         4,000         4,100         97         122         7,500         7,600         181         227         11,000         11,100         265         600         700         16         20         4,100         4,200         100         125         7,600         7,700         184         230         11,100         11,200         268           700         800         18         23         4,200         4,300         100         128         7,700         7,800         186         233         11,200         11,300         270           800         900         20         26         4,300         4,400         104         131         7,800         188         236         11,300         11,300         272           900         1,000         23         29         4,400         4,600         109         137         38,00         8,00         191         239         11,400         11,500         275           1,000         1,100         25         32         4,500         4,600         109         137         8,000         8,000         193         242         11,500         11,600         277 <t< th=""><th>1</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>300</th></t<>	1															300
600         700         16         20         4,100         4,200         100         125         7,600         7,700         184         230         11,100         11,200         268           700         800         18         23         4,200         4,300         102         128         7,700         7,800         186         233         11,100         11,200         268           800         900         20         26         4,300         4,400         104         131         7,800         7,900         188         236         11,300         11,400         272           900         1,000         23         29         4,400         4,500         109         137         8,000         8,000         191         239         11,400         11,500         275           1,000         1,100         25         32         4,500         4,600         109         137         8,000         8,100         193         242         11,500         11,600         277           1,100         1,200         28         35         4,600         4,800         114         143         8,200         8,000         196         245         11,600         1	400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
700         800         18         23         4,200         4,300         102         128         7,700         7,800         186         233         11,200         11,300         270           800         900         20         26         4,300         4,400         104         131         7,800         7,900         188         236         11,300         11,400         272           900         1,000         23         29         4,400         4,600         109         137         8,000         8,000         191         239         11,400         11,500         275           1,000         1,100         25         32         4,500         4,600         109         137         8,000         8,100         193         242         11,500         11,600         277           1,100         1,200         28         35         4,600         4,700         112         140         8,100         8,200         196         245         11,600         11,700         280           1,300         1,300         30         38         4,700         4,800         116         146         8,300         8,400         200         251         11,800         <	500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
800         900         20         26         4,300         4,400         104         131         7,800         7,900         188         236         11,300         11,400         272           900         1,000         23         29         4,400         4,500         107         134         7,900         8,000         191         239         11,400         11,500         275           1,000         1,100         25         32         4,500         4,600         109         137         8,000         8,100         193         242         11,500         11,600         277           1,100         1,200         28         35         4,600         4,700         112         140         8,100         8,200         196         245         11,600         11,700         280           1,200         1,300         30         38         4,700         4,800         116         146         8,300         8,400         200         251         11,800         11,700         20         251         11,800         11,700         140         1,500         37         47         5,000         5,100         121         152         8,500         8,600         205	600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
900   1,000   23   29	700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
1,000 1,100 25 32 4,500 4,600 109 137 8,000 8,100 193 242 11,500 11,600 277 1,100 1,200 28 35 4,600 4,700 112 140 8,100 8,200 196 245 11,600 11,700 280 1,200 1,300 30 38 4,700 4,800 114 143 8,200 8,300 198 248 11,700 11,800 282 1,300 1,400 32 41 4,800 4,900 116 146 8,300 8,400 200 251 11,800 11,900 281 1,400 1,500 35 44 4,900 5,000 119 149 8,400 8,500 203 254 11,900 12,000 287 1,500 1,600 37 47 5,000 5,100 121 152 8,500 8,600 205 257 12,000 12,100 289 1,600 1,700 40 50 5,100 5,200 124 155 8,600 8,700 208 260 12,100 12,200 292 1,700 1,800 42 53 5,200 5,300 126 158 8,700 8,800 210 263 12,200 12,300 294 1,800 1,900 44 56 5,300 5,400 128 161 8,800 8,900 212 266 12,300 12,400 296 1,900 2,000 47 59 5,400 5,500 131 164 8,900 9,000 215 269 12,400 12,500 299 2,000 2,100 49 62 5,500 5,600 133 167 9,000 9,100 217 272 2,100 2,200 52 65 5,600 5,700 136 170 9,100 9,200 222 275 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 9,400 222 278 2,300 2,400 56 71 5,800 5,900 140 176 9,300 9,400 222 278 2,300 2,400 56 71 5,800 5,900 140 176 9,300 9,400 222 278 2,300 2,400 56 71 5,800 5,900 140 176 9,300 9,400 222 278 2,500 2,600 61 77 6,000 6,000 143 179 9,400 9,500 227 284 2,600 2,700 64 80 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 10,000 239 299 3,000 3,100 73 92 6,600 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 3,200 76 95 6,600 6,700 160 200 10,100 10,200 244 300 3,200 3,200 76 95 6,600 6,700 160 200 10,100 10,200 244 300 3,200 3,200 78 98 6,700 6,800 162 203 10,200 10,300 244 300 3,200 3,300 78 98 6,700 6,800 162 203 10,200 10,300 244 300 3,200 3,300 78 98 6,700 6,800 162 203 10,200 10,300 244 300 3,200 3,200 78 98 6,700 6,800 162 203 10,200 10,300 244 300 3,200 3,200 3,200 78 98 6,700 6,800 162 203 10,200 10,300 244 300	800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
1,100 1,200 28 35 4,600 4,700 112 140 8,100 8,200 196 245 11,600 11,700 280 1,300 1,400 32 41 4,800 4,900 116 146 8,300 8,400 200 251 11,800 11,900 284 1,400 1,500 35 44 4,900 5,000 119 149 8,400 8,500 203 254 11,900 12,000 287 1,500 1,600 37 47 5,000 5,100 121 152 8,500 8,600 205 257 12,000 12,100 289 1,600 1,700 40 50 5,100 5,200 124 155 8,600 8,700 208 260 12,100 12,200 292 1,700 1,800 42 53 5,200 5,300 126 158 8,700 8,800 210 263 12,200 12,300 294 1,800 1,900 44 56 5,300 5,400 128 161 8,800 8,900 212 266 12,300 12,400 296 1,900 2,000 47 59 5,400 5,500 131 164 8,900 9,000 215 269 12,400 12,500 299 2,000 2,100 49 62 5,500 5,600 133 167 9,000 9,000 215 269 12,400 12,500 299 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 2,200 12,200 2,200 52 66 5,600 5,900 140 176 9,300 9,400 224 281 2,200 12,200 2,200 50 2,600 61 77 5,800 5,900 140 176 9,300 9,400 222 278 2,600 2,700 64 80 6,300 6,400 152 191 9,400 9,500 203 299 299 3,000 210 280 230 2,200 2,300 2,400 56 71 5,800 5,900 140 176 9,300 9,400 224 281 2,200 2,200 50 2,600 61 77 6,000 6,000 143 179 9,400 9,500 227 284 2,200 2,200 50 2,600 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 3,000 244 300 3,000 3,100 73 92 6,500 6,600 155 194 9,900 10,000 244 300 3,300 3,100 73 92 6,500 6,600 6,600 157 197 10,000 10,100 241 300 3,300 3,300 78 99 6,600 6,600 160 200 10,000 10,000 244 300 3,300 3,300 78 99 6,600 6,600 160 200 10,000 10,000 244 300 3,300 3,300 78 99 6,600 6,600 160 200 10,000 10,000 246 300	900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,200 1,300 30 38 4,700 4,800 114 143 8,200 8,300 198 248 11,700 11,800 282 1,300 1,400 32 41 4,800 4,900 116 146 8,300 8,400 200 251 11,800 11,900 284 1,400 1,500 35 44 4,900 5,000 119 149 8,400 8,500 203 254 11,900 12,000 287 1,500 1,600 37 47 5,000 5,100 121 152 8,500 8,600 205 257 12,000 12,100 289 1,600 1,700 40 50 5,100 5,200 124 155 8,600 8,700 208 260 12,100 12,200 292 1,700 1,800 42 53 5,200 5,300 126 158 8,700 8,800 210 263 12,200 12,300 294 1,800 1,900 44 56 5,300 5,400 128 161 8,800 8,900 212 266 12,300 12,400 296 1,900 2,000 47 59 5,400 5,500 131 164 8,900 9,000 215 269 12,400 12,500 299 2,000 2,100 49 62 5,500 5,600 133 167 9,000 9,000 215 269 12,400 12,500 299 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 2,200 2,500 59 74 5,900 6,000 143 179 9,400 9,500 227 284 281 2,400 2,500 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 10,000 244 300 3,200 3,300 78 98 6,600 6,700 160 200 10,100 10,200 244 300 3,200 3,300 78 98 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	1 '	,				,			,							300
1,300 1,400 32 41 4,800 4,900 116 146 8,300 8,400 200 251 11,800 11,900 284 1,400 1,500 35 44 4,900 5,000 119 149 8,400 8,500 203 254 11,900 12,000 287 1,500 1,600 37 47 5,000 5,100 121 152 8,500 8,600 205 257 12,000 12,100 289 1,700 1,800 42 53 5,200 5,300 126 158 8,700 8,800 210 263 12,200 12,300 294 1,800 1,900 44 56 5,300 5,400 128 161 8,800 8,900 212 266 12,300 12,400 296 1,900 2,000 47 59 5,400 5,500 131 164 8,900 9,000 215 269 12,400 12,500 299 2,000 2,100 49 62 5,500 5,600 133 167 9,000 9,100 217 272 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 9,500 234 293 2,800 2,900 68 86 6,300 6,400 152 191 9,800 9,000 236 296 2,900 68 86 6,300 6,400 155 194 9,900 10,000 234 293 299 3,000 3,100 73 92 6,500 6,600 157 197 19,000 10,100 241 300 3,000 3,300 76 98 6,600 6,600 162 203 10,200 10,300 246 300 3		,				4,700										300
1,400 1,500 35 44 4,900 5,000 119 149 8,400 8,500 203 254 11,900 12,000 287  1,500 1,600 37 47 5,000 5,100 121 152 8,500 8,600 205 257 12,000 12,100 289  1,600 1,700 40 50 5,100 5,200 124 155 8,600 8,700 208 260 12,100 12,200 292  1,700 1,800 42 53 5,200 5,300 126 158 8,700 8,800 210 263 12,200 12,300 294  1,800 1,900 44 56 5,300 5,400 128 161 8,800 8,900 212 266 12,300 12,400 296  1,900 2,000 47 59 5,400 5,500 131 164 8,900 9,000 215 269 12,400 12,500 299  2,000 2,100 49 62 5,500 5,600 133 167 9,000 9,100 217 272  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 6,100 143 179 9,400 9,500 227 284  2,500 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  2,700 2,800 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 10,000 244 300 3,100 3,200 76 95 6,600 6,700 160 200 10,100 10,200 244 300 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		,			l '											300
1,500       1,600       37       47       5,000       5,100       121       152       8,500       8,600       205       257       12,000       12,100       289         1,600       1,700       40       50       5,100       5,200       124       155       8,600       8,700       208       260       12,100       12,200       292         1,700       1,800       42       53       5,200       5,300       126       158       8,700       8,800       210       263       12,200       12,300       294         1,800       1,900       44       56       5,300       5,400       128       161       8,800       8,900       212       266       12,300       12,400       296         1,900       2,000       47       59       5,400       5,500       131       164       8,900       9,000       215       269       12,400       12,500       296         2,000       2,100       49       62       5,500       5,600       133       167       9,000       9,100       217       272       12,500       12,500       278       12,500       278       2,200       2,300       54       68		,														300
1,600       1,700       40       50       5,100       5,200       124       155       8,600       8,700       208       260       12,100       12,200       292         1,700       1,800       42       53       5,200       5,300       126       158       8,700       8,800       210       263       12,200       12,300       294         1,800       1,900       44       56       5,300       5,400       128       161       8,800       8,900       212       266       12,300       12,400       296         1,900       2,000       47       59       5,400       5,500       131       164       8,900       9,000       215       269       12,400       12,500       296         2,000       2,100       49       62       5,500       5,600       133       167       9,000       9,100       217       272       272       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       9,20       227	1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,700         1,800         42         53         5,200         5,300         126         158         8,700         8,800         210         263         12,200         12,300         294           1,800         1,900         44         56         5,300         5,400         128         161         8,800         8,900         212         266         12,300         12,400         296           1,900         2,000         47         59         5,400         5,500         131         164         8,900         9,000         215         269         12,400         12,500         299           2,000         2,100         49         62         5,500         5,600         133         167         9,000         9,100         217         272         272         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         2,500         59         74         5,900         6,000         145		,				,			,	,						300
1,800       1,900       44       56       5,300       5,400       128       161       8,800       8,900       212       266       12,300       12,400       296         1,900       2,000       47       59       5,400       5,500       131       164       8,900       9,000       215       269       12,400       12,500       299         2,000       2,100       49       62       5,500       5,600       133       167       9,000       9,100       217       272       272       2,200       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		,														300
1,900       2,000       47       59       5,400       5,500       131       164       8,900       9,000       215       269       12,400       12,500       299         2,000       2,100       49       62       5,500       5,600       133       167       9,000       9,100       217       272       272       12,500 or more       300         2,100       2,200       52       65       5,600       5,700       136       170       9,100       9,200       220       275       275       2,200       2,300       54       68       5,700       5,800       138       173       9,200       9,300       222       278       2,81       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       2,800       68       86       6,300       6,						,			,							300
2,000         2,100         49         62         5,500         5,600         133         167         9,000         9,100         217         272         12,500 or more         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           2,8	1,800	1,900			5,300	5,400		161	8,800							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           2,800         2,800         68         86         6,300         6,400         152         191         9,800         9,800         234         293           2,900         3,000         71	1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,200         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	1 '	,		-	.,	,			.,	,			12,500	or more	300	300
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		,				,			,	,						
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		,			.,	,			,	,						
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 <th></th> <th>,</th> <th></th> <th></th> <th>l '</th> <th>,</th> <th></th> <th></th> <th>· ·</th> <th>,</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>		,			l '	,			· ·	,						
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	2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
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		,			l '				,	,						
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		,				,			,	,						
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																
3,000     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						,			· ·							
3,100     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	2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
<b>3,200 3,300</b> 78 98 <b>6,700 6,800</b> 162 203 <b>10,200 10,300</b> 246 300																
3 300 3 400 80 101   6 800 6 900 164 206   10 300 10 400 248 300	3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246					
	3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
<b>3,400 3,500</b> 83 104 <b>6,900 7,000</b> 167 209 <b>10,400 10,500</b> 251 300	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" on page 26.

Line 42b instructions - continued

Renter's Worksheet				
(Complete only if Exception described on page 27 applies)				
Credit for rent with heat included     (from Col. 1 of Table on page 27) 1.				
Credit for rent where heat not included (from Col. 2 of Table on page 27) 2.				
3. Add lines 1 and 2. Fill in on line 42a 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 42b How do I figure the homeowner's school property tax credit

**Step 1 Property taxes paid on home in 2015** Fill in the amount of property taxes you *paid* in 2015 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 2015.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2015, 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 2015, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 42a.)
- 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 in the next column to figure your credit. Fill in the amount of your credit on line 42b.

**Caution** If you are also claiming the renter's credit on line 42a, 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	<b>Property Tax</b>	Credit Table*
--------------------	---------------------	---------------

If Property Taxes are:	If Property Taxes are:	If Property Taxes are:
But Line 42 At Less Cred Least Than i	t At Less Credit	But Line 42b At Less Credit Least Than is
\$ 1 \$ 25 \$ 25 \$ 25 50 \$ 50 75 \$ 60 75 100 11 100 125 14	\$ 875 \$ 900 \$ 107 900 925 110 925 950 113 950 975 116 975 1,000 119	\$ 1,750 \$ 1,775 \$ 212 1,775 1,800 215 1,800 1,825 218 1,825 1,850 221 1,850 1,875 224
125 150 17 150 175 20 175 200 23 200 225 26 225 250 29	<b>1,075 1,100</b> 131	1,875     1,900     227       1,900     1,925     230       1,925     1,950     233       1,950     1,975     236       1,975     2,000     239
250 275 32 275 300 39 300 325 36 325 350 44 350 375 44	1,125 1,150 137 1,150 1,175 140 1,175 1,200 143 1,200 1,225 146 1,225 1,250 149	2,000 2,025 242 2,025 2,050 245 2,050 2,075 248 2,075 2,100 251 2,100 2,125 254
375 400 47 400 425 50 425 450 53 450 475 56 475 500 58	<b>1,300 1,325</b> 158 <b>1,325 1,350</b> 161	2,125 2,150 257 2,150 2,175 260 2,175 2,200 263 2,200 2,225 266 2,225 2,250 269
500         525         66           525         550         68           550         575         68           575         600         77           600         625         74	<b>1,450 1,475</b> 176	2,250     2,275     272       2,275     2,300     275       2,300     2,325     278       2,325     2,350     281       2,350     2,375     284
625 650 77 650 675 80 675 700 83 700 725 86 725 750 88	<b>1,575 1,600</b> 191	2,375 2,400 287 2,400 2,425 290 2,425 2,450 293 2,450 2,475 296 2,475 2,500 299
750 775 92 775 800 98 800 825 98 825 850 10 850 875 104	1,625 1,650 197 1,650 1,675 200 1,675 1,700 203 1,700 1,725 206 1,725 1,750 209	<b>2,500 or more</b> 300

\*Caution The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 26.

## ■ Line 48 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 2015, 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 11 for information on the exclusion.

The credit is equal to the military pay received for services performed while stationed outside the United States, but not more than \$300.

### ■ Line 49 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 32 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 47 of Form 1NPR. Fill in the amount of your credit on line 49 of Form 1NPR.
- If the amount on line 32 of Form 1NPR is more than \$18,000 but less than \$19,000, use the worksheet below to compute your credit.
- If the amount on line 32 of Form 1NPR is \$19,000 or more, leave line 49 blank. You do not qualify for the credit.

### **Working Families Tax Credit Worksheet**

Do not complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2015
- Line 32 of Form 1NPR is \$18,000 or less
- Line 32 of Form 1NPR is \$19,000 or more
- You may be claimed as a dependent on another person's return

1.	Amount from line 47 of Form 1NPR	1.	
2.	Amount from lines 48 of Form 1NPR plus the total of the first five credits listed in the line 50 instructions	2	
3.	Subtract line 2 from line 1	3	
4.	Fill in \$19,000 4		
	Fill in amount from line 32 of Form 1NPR		
6.	Subtract line 5 from line 4 6.		
7.	Divide line 6 by one thousand (1,000). Fill in decimal amount	7. <u> </u>	
8.	Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 49 of Form 1NPR	8.	

#### ■ Line 50 Certain nonrefundable credits

If you are claiming any of the credits listed below, you must complete Schedule CR. Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming, with Form 1NPR. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 50. See page 6 for information on obtaining Schedule CR.

- · Postsecondary Education Credit Carryforward
- · Water Consumption Credit Carryforward
- · Biodiesel Fuel Production Credit Carryforward
- Health Insurance Risk-Sharing Plan Assessments Credit Carryforward
- Veteran Employment Credit Carryforward
- Film Production Company Investment Credit Carryforward – Nonrefundable Portion
- Schedule CM Community Rehabilitation Program
   Credit The community rehabilitation program credit
   is available to persons who enter into a contract with a
   community rehabilitation program to have the program
   perform work for the entity.
- Research Facilities Credit Carryforward

## ■ Line 53 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.
- Intangible drilling costs, circulation, research, or mining costs.
- 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.

## ■ Line 55 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 4 of Form 1NPR. Figure qualified earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

"Earned income" includes <u>taxable</u> 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.

**Example** You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1NPR for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

## ■ Line 56 Other credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. Enclose Schedule CR along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification with Form 1NPR. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 35 of Schedule CR on line 56. See page 6 for information on obtaining Schedule CR.

- Schedule HR Supplement to federal historic rehabilitation credit The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- Schedule MA Manufacturing and Agriculture Credit
  The manufacturing and agriculture credit is based on the
  production gross receipts of a business less certain expenses.
  Complete Schedule MA-A or MA-M.

Line 56 instructions - continued

- Schedule HR State Historic Rehabilitation Credit An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- Schedules R Research Credit The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- Film production services credit carryforward Nonrefundable portion
- Schedule MS Manufacturer's sales tax credit If you had unused manufacturer's sales tax credit of \$25,000 or less from 1998 through 2005 that you were unable to use for 2006-2014, complete Schedule MS to determine the amount of carryover credit you may claim.
- Schedule MI Manufacturing investment credit Persons certified by the Department of Commerce may be able to claim the manufacturing investment credit. See Schedule MI.
- · Dairy and livestock farm investment credit carry forward
- · Ethanol and biodiesel fuel pump credit carryforward
- Schedule DC Development zones credit Tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- Schedule DC Capital investment credit The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- · Opportunity zone investment credit carryforward
- Schedule TC Technology zone credit The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- Schedule ED Economic development tax credit The
  economic development tax credit may be claimed by persons
  certified by the WEDC and authorized to claim the credit.
  See Schedule ED.
- Schedule VC (Part II) Early stage seed investment credit The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. See Schedule VC.
- Schedule VC (Part I) Angel investment credit The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. See Schedule VC.
- · Electronic medical records credit carryforward
- · Internet equipment credit carryforward

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Line 60 instructions - continued

## ■ Line 57 Credit for net income tax paid to another state

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 57. Be sure to enter in the space on line 57 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number "99" in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state's return.

Caution Credit cannot be claimed for taxes paid to Illinois, Indiana, Kentucky, or Michigan on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state's return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

## ■ Line 60 Sales and use tax due on Internet, mail order, or other out-of-state purchases

Did you make any taxable purchases from out-of-state firms during 2015 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 60 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, 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 \times 5\% = $15$ ) on this purchase.

If you do not include an amount on line 60, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as "no use tax due" will be recognized as filing a sales/use tax return.

Complete the worksheet on this page to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 60 of Form 1NPR.

## 

 Amount of sales and use tax due for 2015 (line 1 multiplied by tax rate on line 2).
 Round this amount to the nearest dollar and fill in on line 60 of Form 1NPR......

#### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2015.

a. If storage, use, or consumption in 2015 was in one of the following counties, the tax rate was 5.6%:

Milwaukee Ozaukee Washington

b. If storage, use, or consumption in 2015 was in one of the following counties, the tax rate was 5.1%:

Racine Waukesha

c. If storage, use, or consumption in 2015 was in the following county, the tax rate was 5.5% from January 1, 2015, through September 30, 2015, and 5% thereafter:

Brown

d. If storage, use, or consumption in 2015 was in one of the following counties, the tax rate was 5%:

Calumet Menominee Sheboygan Kewaunee Outagamie Winnebago Manitowoc

### ■ Line 61 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 61a through 61h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 61a through 61h and fill in the total on line 61i.

Line 61a Endangered resources donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 61a.

Line 61b Cancer research donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 61b.

Line 61c Veterans trust fund donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 61c.

**Line 61d Multiple sclerosis donation** Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 61d.

Line 61e Military family relief fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 61e.

Line 61f Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 61f.

Line 61g Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 61g.

**Line 61h Special Olympics Wisconsin** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 61h.

## ■ Line 62 Penalties on IRAs, other retirement plans, MSAs, etc.

Nonresidents – don't fill in this line. 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 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, and 55 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 (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included on line 62 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

Line 62 instructions - continued

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, enclose a copy of your Form 5329 or 5330 with 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.

## ■ Line 63 Credit repayments and other penalties

If you are required to repay a Wisconsin credit or are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person, fill in the amount of the repayment or penalty on line 63.

- State historic rehabilitation credit You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- Angel investment credit or early stage seed investment credit If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- Penalty for selling business assets (or assets used in farming) purchased from a related person 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 are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

## ■ Line 65 Wisconsin income tax withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 [or W-2c if corrected], W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC or from a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 65. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

**CAUTION** Nonresident entertainers who are claiming credit for cash deposits or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as estimated tax paid on line 66. Do not claim such amounts on line 65.

### 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 66 2015 Wisconsin estimated tax paid and amount applied from 2014 return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2015. Include any overpayment from your 2014 return that you were allowed as credit to your 2015 Wisconsin estimated tax.

Check your estimated tax payments Before filling in line 66, check the amount of your estimated tax payments on the department's website at <a href="https://ww2.revenue.wi.gov/PaymentInquiry/request.html">https://ww2.revenue.wi.gov/PaymentInquiry/request.html</a>. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

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

Line 66 instructions - continued

 any overpayments from your 2014 returns that you and your spouse were allowed as credit to 2015 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 2015.

Name change Did you change your name because of marriage or divorce? If so, and you made estimated tax payments using your former name, paper clip a statement to the front of Form 1NPR. On the statement, explain all the payments you and your spouse made for 2015 and the name(s) and social security number(s) under which you made them.

**Note** Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as an estimated tax payment on line 66. Enclose the copy of your receipt for payment with Form 1NPR.

If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 66. Withholding from a pass-through entity should be included on line 65.

## ■ Line 67 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.

→ 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.

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 67.

**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").

**Step 2** Fill in the **federal earned income credit** from line 42a of federal Form 1040A or line 66a of Form 1040.

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying	Fill in this				
children (see Step 1 above)	percentage rate				
1	4%				
2	11%				
3 or more	34%				

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 67. This is your Wisconsin earned income credit.

**Enclosures with your return** You must enclose a copy of your completed federal Schedule EIC with Form 1NPR. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. 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 67. Write "EIC" in the space to the right of line 67. Complete your return through line 72 of Form 1NPR. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1NPR.

## ■ Line 68 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 18 of your Schedule FC on line 68a. Fill in the amount from line 13 of Schedule FC-A on line 68b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form 1NPR.

## ■ Line 69 Repayment credit

If you repaid during 2015, 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 2015.
- (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 69 of Form 1NPR. Enclose a statement showing how you computed your credit.

#### ■ Line 70 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 70. Enclose your completed Schedule H with Form 1NPR.

## ■ Line 71 Eligible veterans and surviving spouses property tax credit

Nonresidents – don't fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. Part-year and full-year residents – read the instructions below.

Who may claim the credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (Note If you claim the veterans and surviving spouses property tax credit, you or your spouse may not claim the school property tax credit, homestead credit, or farmland preservation credit.)

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
  - 1. Died while on active duty and while a resident of Wisconsin,
  - Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability, or
  - 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
  - 4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14).

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs (WDVA).

"Eligible veteran" means an individual who is certified by the WDVA as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Computing the credit The credit is equal to the property taxes <u>paid</u> by the claimant during the year on the claimant's principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense.

"Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Complete the following worksheet if your principle dwelling is located on more than one acre of land.

## 

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants-incommon, use only that part of property taxes paid that reflects the ownership percentage of the claimant. (See Exceptions.) Line 71 instructions - continued

### **Exceptions**

- Married filing a joint return If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling (subject to the 1-acre limitation).
- Married filing a separate return If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the one acre limitation).

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, "property taxes" includes monthly mobile home municipal permit fees you paid to the municipality.

If you did not own your principal dwelling but were required to pay the property taxes as rent, you may claim the credit based on the property taxes paid during the year if <u>all</u> of the following are met:

- The rental unit must be the principal dwelling of the eligible veteran or surviving spouse,
- The principal dwelling must be located in Wisconsin,
- The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord, and
- The eligible veteran or surviving spouse must pay the property taxes directly to the municipality.

A copy of the agreement with the landlord and proof of payment to the municipality must be included with the Wisconsin income tax return.

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of eligibility for the credit If you did not claim the credit in a prior year, before claiming the credit for 2015, you must request certification from the WDVA indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The

WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at <a href="dva.state.wi.us">dva.state.wi.us</a>. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

**Note** You do not have to obtain certification from the WDVA for 2015 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a certification with your return.

**Enclosures** Enclose a copy of your property tax bill, proof of payment made in 2015, and the certification (if required) received from the WDVA with your return.

#### ■ Line 72 Refundable credits from Schedule CR

If you are claiming any of the refundable credits listed below, you must complete Schedule CR. Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Wisconsin Economic Development Corporation (WEDC). Fill in the amount from line 38 of Schedule CR on line 72. See page 6 for information on obtaining Schedule CR.

- Schedule EC Enterprise zone jobs credit The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- Schedule JT Jobs tax credit The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.

## ■ Line 73 Amended return—amount previously paid

Complete this line only if this is an amended 2015 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2015 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

## Line 75 Amended return-amount previously refunded

Complete this line only if this is an amended 2015 Form 1NPR. Fill in the refund from your original 2015 return (not including the amount applied to your 2016 estimated tax). This is generally the amount from line 78 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2015 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 73 instead of line 75.

## ■ Line 77 Amount you overpaid

Is line 76 more than line 64? If so, subtract line 64 from line 76 and fill in the difference on line 77. This is the amount you overpaid.

## For Amended Returns Only

If the amount on line 77 (amount you overpaid) is less than the amount applied to your estimated tax on line 79, do not complete line 77. Instead, subtract line 77 from line 79 and fill in the result on line 80. This is the amount you owe.

**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 81 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 77, reduce the amount on line 77 by the amount of underpayment interest on line 81.

## ■ Line 78 Refund

Fill in on line 78 the amount from line 77 that you want refunded to you.

**Note** If you are divorced, see item 6 on page 39. You may be required to enclose a copy of your judgment of divorce with your return.

#### ■ Line 79 Amount applied to 2016 estimated tax

Fill in on line 79 the amount, if any, of the overpayment on line 77 you want applied to your 2016 estimated tax.

If you are married filing a joint return, we will apply the amount on line 79 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 79 to your separate estimated tax.

Line 79 instructions - continued

**Note** If this is an amended return, the amount to fill in on line 79 will generally be the amount to be applied to your 2016 estimated tax from line 79 of your original Form 1NPR. However, if you file your amended return by January 17, 2017, you may increase or reduce this amount.

### ■ Line 80 Amount you owe

Is line 64 more than line 76? If so, subtract line 76 from line 64 and fill in the difference on line 80. This is the amount you owe with your return.

### For Amended Returns only

If the amount on line 64 is more than the amount on line 76, subtract line 76 from line 64 and add the amount on line 79 (amount applied to estimated tax) to the result. This is the amount you owe. Fill in the amount you owe on line 80.

If the amount you owe with your return is \$500 or more or you made late estimated tax payments, 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 81 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 81 in the amount you fill in on line 80.

You can pay online or by check, money order, or credit card. **Do not** include any 2016 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

**To pay online** Go to the department's website at: https://tap.revenue.wi.gov/pay.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer's name on the memo line of the check.

If you e-filed your return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

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 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 1NPR in the upper left corner

Line 80 instructions - continued

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) official payments.com

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. 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 *Payment Plan Request* (Form A-771), go to the Department of Revenue website at revenue.wi.gov/forms/misc/a-771.pdf.

To file an installment agreement request electronically, go to revenue.wi.gov/html/payplan.html.

**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 81 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 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 40.

Underpayment interest applies if:

- Line 80 is at least \$500 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 59 minus the amounts on lines 67 through 72.

Line 81 instructions - continued

**Exceptions** You will not owe underpayment interest if your 2014 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 were a Wisconsin resident for all of 2014, and you had no tax liability for 2014, or
- 2. The amounts on lines 65 and 66 on your 2015 return are at least as much as the tax shown on your 2014 return. This exception does not apply if you did not file a 2014 Wisconsin return. Your estimated tax payments for 2015 must have been made on time and for the required amount.

The tax shown on your 2014 return is the amount on line 59 minus the amounts on lines 67 through 72.

Fill in the exception code in the brackets to the left of line 81 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U for further information on the exception codes.

**Example** Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2016. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 81. Failure to fill in the exception code may result in an assessment for underpayment interest.

### Figuring underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 81. Add the amount of the underpayment interest to any tax due and fill in the total on line 80. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 77. Enclose Schedule U with your Form 1NPR.

■ Third party designee If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2015 tax return with the Department of Revenue, check "Yes" in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

If you check "Yes," you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee's authorization, you must submit Form A-222 (*Power of Attorney*).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2016 tax return. This is April 15, 2017, for most people.

- Sign and date your return Sign and date your return in the space provided on page 4. 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 Begin by putting the four pages of Form 1NPR in numerical order. Then, attach, using a paper clip, the following in the order listed.
- 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 or online.
- 2. W-2s and other withholding statements Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2C, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form 1NPR.
- 3. Wisconsin schedules Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*. Note If this is an amended return, you must enclose Schedule AR to explain changes to your return.
- 4. Federal return A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) 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 enclose 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, enclose a copy of the decree with your Form 1NPR. Fill in "04" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR. 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. Enclose a copy of the portion of your divorce decree that relates to the apportionment of the tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.
- Injured spouse—If you are filing federal Form 8379, Injured Spouse Claim and Allocation, enclose a copy with your Wisconsin return. Fill in "05" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.
- Where to file Mail your return to the Wisconsin Department of Revenue:

	(if refund or	(if Schedule H
(if tax is due)	no tax due)	attached)
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.

- Private delivery services You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.
- 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.
- Fraudulent or reckless credit claims Fraudulent or reckless claims for any refundable credit, including, but not limited to, earned income credit, homestead credit, or the veterans and surviving spouses property tax credit are subject to filing limitations. If you file a "fraudulent claim," you will not be allowed to take the credit for 10 years. "Fraudulent claim" means a claim that is false or excessive and filed with fraudulent intent. If you file a "reckless claim," you will not be allowed to take the credit for 2 years. "Reckless claim" means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

### 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. Check the space above the name and address area to indicate this is an amended return. Fill in lines 1 through 72 using the corrected amounts of your income, deductions, and credits.

**Exception** If you are amending your 2013 and 2014 Forms 1NPR to carry back a net operating loss incurred in 2015, you must complete a 2013 and 2014 Form X-NOL for the carryback years in addition to a Form 1NPR for each year.

Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2020, for 2015 calendar year returns).

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your return (April 15, 2016). Figure the interest charge on the additional tax you owe. In the area below line 80, write in the amount of interest. Label it "interest charge."

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

Enclose Schedule AR with your amended Form 1NPR to explain the changes you made and the reasons for those changes. If you owe an additional amount, enclose your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to the address shown on Form INPR.



## Who must pay estimated tax?

If your 2016 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must either:

- Make estimated tax payments for 2016 in installments beginning April 18, 2016, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2016 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 Bureau at (608) 266-2486 or any Department of Revenue office.

If you must file Form 1-ES for 2016 and don't receive the form in the mail, go to our website at <u>revenue.wi.gov</u> to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

**CAUTION** If filing an estimated tax payment for 2016, be sure to use a 2016 Form 1-ES.

# 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. Persons requesting copies should complete Form P-521, *Request for Copies of Tax Returns or Forms W-2*. Include all required information and fee with Form P-521. Form P-521 is available from the department's website at <u>revenue.wi.gov</u>.

**Caution** Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 36b.

If your fede	ral income	And you	u are –			If your feder		And yo	u are –	are –		
At	But less	Single	Married filing jointly	Married filing separately	Head of a Household	At	But less	Single	Married filing jointly	Married filing separately	Head of a Household	
least	least than		Your standard deduction is-				than	Your st	andard de	duction is-	i	
0 9,850 10,000 10,500 11,000 11,500	9,850 10,000 10,500 11,000 11,500 12,000	10,250 10,250 10,250 10,250 10,250 10,250	18,460 18,460 18,460 18,460 18,460	8,770 8,755 8,691 8,592 8,493 8,394	13,240 13,240 13,240 13,240 13,240 13,240	36,000 36,500 37,000 37,500 38,000 38,500	36,500 37,000 37,500 38,000 38,500 39,000	7,674 7,614 7,554 7,494 7,434 7,374	15,392 15,294 15,195 15,096 14,997 14,898	3,549 3,450 3,351 3,252 3,153 3,054	8,406 8,293 8,181 8,068 7,956 7,843	
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18,000 18,500 19,000 19,500 20,000 20,500	18,500 19,000 19,500 20,000 20,500 21,000	9,834 9,774 9,714 9,654 9,594 9,534	18,460 18,460 18,460 18,460 18,458	7,109 7,010 6,911 6,812 6,713 6,614	12,459 12,346 12,234 12,121 12,008 11,896	45,000 45,500 46,000 46,500 47,000 47,500	45,500 46,000 46,500 47,000 47,500 48,000	6,594 6,534 6,474 6,414 6,354 6,294	13,612 13,514 13,415 13,316 13,217 13,118	1,769 1,670 1,571 1,472 1,373 1,274	6,594 6,534 6,474 6,414 6,354 6,294	
21,000 21,500 22,000 22,500 23,000 23,500	21,500 22,000 22,500 23,000 23,500 24,000	9,474 9,414 9,354 9,294 9,234 9,174	18,359 18,260 18,161 18,062 17,964 17,865	6,515 6,416 6,318 6,219 6,120 6,021	11,783 11,671 11,558 11,446 11,333 11,220	48,000 48,500 49,000 49,500 50,000 50,500	48,500 49,000 49,500 50,000 50,500 51,000	6,234 6,174 6,114 6,054 5,994 5,934	13,019 12,920 12,821 12,722 12,624 12,525	1,175 1,076 977 879 780 681	6,234 6,174 6,114 6,054 5,994 5,934	
24,000 24,500 25,000 25,500 26,000 26,500	24,500 25,000 25,500 26,000 26,500 27,000	9,114 9,054 8,994 8,934 8,874 8,814	17,766 17,667 17,568 17,469 17,370 17,271	5,922 5,823 5,724 5,625 5,526 5,428	11,108 10,995 10,883 10,770 10,658 10,545	51,000 51,500 52,000 52,500 53,000 53,500	51,500 52,000 52,500 53,000 53,500 54,000	5,874 5,814 5,754 5,694 5,634 5,574	12,426 12,327 12,228 12,129 12,030 11,931	582 483 384 285 186 87	5,874 5,814 5,754 5,694 5,634 5,574	
27,000 27,500 28,000 28,500 29,000 29,500	27,500 28,000 28,500 29,000 29,500 30,000	8,754 8,694 8,634 8,574 8,514 8,454	17,172 17,074 16,975 16,876 16,777 16,678	5,329 5,230 5,131 5,032 4,933 4,834	10,432 10,320 10,207 10,095 9,982 9,870	54,000 54,500 55,000 55,500 56,000 56,500	54,500 55,000 55,500 56,000 56,500 57,000	5,514 5,454 5,394 5,334 5,274 5,214	11,832 11,734 11,635 11,536 11,437 11,338	0 0 0 0 0	5,514 5,454 5,394 5,334 5,274 5,214	
30,000 30,500 31,000 31,500 32,000 32,500	30,500 31,000 31,500 32,000 32,500 33,000	8,394 8,334 8,274 8,214 8,154 8,094	16,579 16,480 16,381 16,282 16,184 16,085	4,735 4,636 4,538 4,439 4,340 4,241	9,757 9,644 9,532 9,419 9,307 9,194	57,000 57,500 58,000 58,500 59,000 59,500	57,500 58,000 58,500 59,000 59,500 60,000	5,154 5,094 5,034 4,974 4,914 4,854	11,239 11,140 11,041 10,942 10,843 10,745	0 0 0 0 0	5,154 5,094 5,034 4,974 4,914 4,854	
33,000 33,500 34,000 34,500 35,000 35,500	33,500 34,000 34,500 35,000 35,500 36,000	8,034 7,974 7,914 7,854 7,794 7,734	15,986 15,887 15,788 15,689 15,590 15,491	4,142 4,043 3,944 3,845 3,746 3,647	9,081 8,969 8,856 8,744 8,631 8,519	60,000 60,500 61,000 61,500 62,000 62,500	60,500 61,000 61,500 62,000 62,500 63,000	4,794 4,734 4,674 4,614 4,554 4,494	10,646 10,547 10,448 10,349 10,250 10,151	0 0 0 0 0	4,794 4,734 4,674 4,614 4,554 4,494	

If your fede	ral income m 1NPR) is-	And you	u are –			If your fede	eral income	And yo	you are –				
At	But less	Single	Married filing jointly	Married filing separately	Head of a Household	At	But less	Single	Married filing jointly	Married filing separately	Head of a Household		
least	than	Your sta	andard de	duction is-	•	least	than	Your standard deduction is-					
63,000 63,500 64,000 64,500 65,000	63,500 64,000 64,500 65,000 65,500 66,000	4,434 4,374 4,314 4,254 4,194 4,134	10,052 9,953 9,855 9,756 9,657 9,558	0 0 0 0 0	4,434 4,374 4,314 4,254 4,194 4,134	90,000 90,500 91,000 91,500 92,000 92,500	90,500 91,000 91,500 92,000 92,500 93,000	1,194 1,134 1,074 1,014 954 894	4,712 4,613 4,515 4,416 4,317 4,218	0 0 0 0 0	1,194 1,134 1,074 1,014 954 894		
66,000 66,500 67,000 67,500 68,000 68,500	66,500 67,000 67,500 68,000 68,500 69,000	4,074 4,014 3,954 3,894 3,834 3,774	9,459 9,360 9,261 9,162 9,063 8,965	0 0 0 0 0	4,074 4,014 3,954 3,894 3,834 3,774	93,000 93,500 94,000 94,500 95,000 95,500	93,500 94,000 94,500 95,000 95,500 96,000	834 774 714 654 594 534	4,119 4,020 3,921 3,822 3,723 3,625	0 0 0 0 0	834 774 714 654 594 534		
69,000 69,500 70,000 70,500 71,000 71,500	69,500 70,000 70,500 71,000 71,500 72,000	3,714 3,654 3,594 3,534 3,474 3,414	8,866 8,767 8,668 8,569 8,470 8,371	0 0 0 0 0	3,714 3,654 3,594 3,534 3,474 3,414	96,000 96,500 97,000 97,500 98,000 98,500	96,500 97,000 97,500 98,000 98,500 99,000	474 414 354 294 234 174	3,526 3,427 3,328 3,229 3,130 3,031	0 0 0 0 0	474 414 354 294 234 174		
72,000 72,500 73,000 73,500 74,000 74,500	72,500 73,000 73,500 74,000 74,500 75,000	3,354 3,294 3,234 3,174 3,114 3,054	8,272 8,173 8,075 7,976 7,877 7,778	0 0 0 0 0	3,354 3,294 3,234 3,174 3,114 3,054	99,000 99,500 100,000 100,500 101,000 101,500	99,500 100,000 100,500 101,000 101,500 102,000	114 54 0 0 0	2,932 2,833 2,735 2,636 2,537 2,438	0 0 0 0 0	114 54 0 0 0		
75,000 75,500 76,000 76,500 77,000 77,500	75,500 76,000 76,500 77,000 77,500 78,000	2,994 2,934 2,874 2,814 2,754 2,694	7,679 7,580 7,481 7,382 7,283 7,185	0 0 0 0 0	2,994 2,934 2,874 2,814 2,754 2,694	102,000 102,500 103,000 103,500 104,000 104,500	102,500 103,000 103,500 104,000 104,500 105,000	0 0 0 0 0	2,339 2,240 2,141 2,042 1,943 1,845	0 0 0 0 0	0 0 0 0 0		
78,000 78,500 79,000 79,500 80,000 80,500	78,500 79,000 79,500 80,000 80,500 81,000	2,634 2,574 2,514 2,454 2,394 2,334	7,086 6,987 6,888 6,789 6,690 6,591	0 0 0 0 0	2,634 2,574 2,514 2,454 2,394 2,334	105,000 105,500 106,000 106,500 107,000 107,500	105,500 106,000 106,500 107,000 107,500 108,000	0 0 0 0 0	1,746 1,647 1,548 1,449 1,350 1,251	0 0 0 0 0	0 0 0 0 0		
81,000 81,500 82,000 82,500 83,000 83,500	81,500 82,000 82,500 83,000 83,500 84,000	2,274 2,214 2,154 2,094 2,034 1,974	6,492 6,393 6,295 6,196 6,097 5,998	0 0 0 0 0	2,274 2,214 2,154 2,094 2,034 1,974	108,000 108,500 109,000 109,500 110,000 110,500	108,500 109,000 109,500 110,000 110,500 111,000	0 0 0 0 0	1,152 1,053 954 856 757 658	0 0 0 0 0	0 0 0 0 0		
84,000 84,500 85,000 85,500 86,000 86,500	84,500 85,000 85,500 86,000 86,500 87,000	1,914 1,854 1,794 1,734 1,674 1,614	5,899 5,800 5,701 5,602 5,503 5,405	0 0 0 0 0	1,914 1,854 1,794 1,734 1,674 1,614	111,000 111,500 112,000 112,500 113,000 113,500	111,500 112,000 112,500 113,000 113,500 114,000	0 0 0 0 0	559 460 361 262 163 64	0 0 0 0 0	0 0 0 0 0		
87,000 87,500 88,000 88,500 89,000 89,500	87,500 88,000 88,500 89,000 89,500 90,000	1,554 1,494 1,434 1,374 1,314 1,254	5,306 5,207 5,108 5,009 4,910 4,811	0 0 0 0 0	1,554 1,494 1,434 1,374 1,314 1,254	114,000 114,076	114,076 or over	0	8	0	0		

### WISCONSIN SCHOOL DISTRICT NUMBER

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, 2015. If you moved out of Wisconsin during 2015, 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.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

- 1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
- If you lived in the city of Hartford, you would refer to SECTION II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to consider in determining your school district number:

- If you lived in one school district but worked in another, fill in the district number where you lived.
- If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

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

SECTION I - SCH	OOL DIS	STRICTS OPERATI	NG HIGH	SCHOOLS							
School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLEAR LAKE	1127	GREENFIELD	2303	MCFARLAND	3381	PESHTIGO	4305	STEVENS POINT	5607
ADAMS-FRIENDSHIP	P0014	CLINTON CLINTONVILLE	1134	GREEN LAKE	2310	MEDFORD	3409	PEWAUKEE	4312	STOCKBRIDGE	5614
ALBANY	0063	CLINTONVILLE	1141	GREENWOOD	2394	MELLEN	3427	PHELPS	4330	STOUGHTON	5621
ALGOMA	0070	COCHRANE-		GRESHAM	2415	MELROSE-MINDORO.	3428	PHILLIPS	4347	STRATFORD STURGEON BAY SUN PRAIRIE	5628
ALMAALMA CENTER	0084	FOUNTAIN CITY.	1155			MENASHA MENOMINEE INDIAN	3430	PITTSVILLE	4368	STURGEON BAY	5642
ALMA CENTER	0091	COLBY	1162	HAMILTON HARTFORD UHS	2420	MENOMINEE INDIAN	3434	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMOND-		COLEMAN	1169	HARTFORD UHS	*	MENOMONEE FALLS . MENOMONIE	3437	PLUM CITY	4459	SUPERIOR	5663
BANCROFT	0105	COLFAXCOLUMBUS	1176	HAYWARD		MENOMONIE	3444	PLYMOUTH	4473	SURING	5670
ALTOONA	0112	COLUMBUS	1183	HIGHLAND	2527	MEQUON-	0.470	PORTAGE PORT EDWARDS	4501	THORR	
AMERY		CORNELL	1204	HILBERT HILLSBORO	2534	THIENSVILLE		PORT EDWARDS PORT WASHINGTON-	4508	THORP THREE LAKES	5/26
ANTIGOAPPLETON	0140	CRANDON		HOLMEN	2541	MERCER	3484	SAUKVILLE	4545	TIGERTON	5/33
ARCADIA	0147	CRIVITZ CUBA CITY	1232	HODICON	2576	MERRILL MIDDLETON-CROSS	3500	POTOSI	4520	TOMAH	
ARGYLE	0161	CUBALLY	1240	HORICON HORTONVILLE AREA.	2502	PLAINS	2540	POYNETTE	4528	TOMAHAWK	5741 5754
ARROWHEAD UHS	0101	CUDAHY CUMBERLAND	1260	HOWADD SHAMICO	2604	MILTON		PRAIRIE DU CHIEN	4543	TOMAHAWK TOMORROW RIVER	0126
ASHLAND	0170	COMBLINEAND	1200	HOWARD-SUAMICO HOWARDS GROVE	2605	MILWALKEE	3610	PRAIRIE FARM	4557	TRI-COLINTY	4375
ASHWAUBENON	0182	D C EVEREST	4970	HUDSON	2611	MILWAUKEE MINERAL POINT	3633	PRENTICE	4571	TRI-COUNTY	5810
ATHENS	0196	DARLINGTON	1295	HURLEY	2618	MISHICOT	3661	PRESCOTT	4578	TWO RIVERS	5824
AUBURNDALE	0203	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRINCETON	4606	TWO KIVEKO	5024
AUGUSTA	0217	DE FOREST	1316	HOO HO! OND	2020	MONDOVI MONONA GROVE	3675	PULASKI	4613	UNION GROVE UHS	*
7.000017	0217	DELAVAN-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682	1 013 (014)	010	UNITY	0238
BALDWIN-WOODVIL	IF 0231	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTELLO	3689	RACINE	4620	011111	0200
BANGOR	0245	DE PERE	1414	IOWA-GRANT	2646	MONTICELLO	3696	RANDOLPH	4634	VALDERS	5866
BARABOO	0280	DE SOTO	1421	ITHACA	2660	MOSINEE	3787	RANDOM LAKE	4641	VERONA	5901
BARNEVELD	0287	DODGELAND	2744	1111/0/	2000	MOSINEE MOUNT HOREB	3794	REEDSBURG	4753	VIROQUA	5985
BARRON	0308	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3822	REEDSVILLE	4760		
BAYFIELD	0315	DRUMMOND	1491	JEFFERSON	2702	MUKWONAGO MUSKEGO-NORWAY	3857	RHINELANDER	4781	WABENO	5992
BEAVER DAM	0336	DURAND	1499	JEFFERSON JOHNSON CREEK	2730			RIB LAKE	4795	WASHBURN	6027
BEECHER-DUNBAR-				JUDA	2737	NECEDAH	3871	RICE LAKE	4802	WASHINGTON WATERFORD UHS	6069
PEMBINE	4263	EAST TROY	1540			NEENAH	3892	RICHLAND	4851	WATERFORD UHS	*
BELLEVILLE	0350	EAU CLAIRE	1554	KAUKAUNA	2758	NEENAH NEILLSVILLE	3899	RIO		WATERLOO WATERTOWN	6118
BELMONT	0364	EDGAR	1561	KENOSHA	2793	NEKOOSA	3906	RIPON AREA	4872	WATERTOWN	6125
BELOIT	0413	EDGERTON	1568	KENOSHA KETTLE MORAINE	1376	NEKOOSA NEW AUBURN	3920	RIVERDALE	3850	WAUKESHA	6174
BELOIT BELOIT TURNER	0422	ELCHO	1582	KEWASKUM	2800	NEW BERLIN NEW GLARUS NEW HOLSTEIN	3925	RIVERDALE RIVER FALLS	4893	WAUNAKEE	6181
RENTON	0427	ELCHO ELEVA-STRUM	1600	KEWAUNEEKICKAPOO	2814	NEW GLARUS	3934	RIVER RIDGE	4904	WAUPACA	
BERLIN	0434	ELKHART LAKE- GLENBEULAH		KICKAPOO	5960	NEW HOLSTEIN	3941	RIVER VALLEY	5523	WAUPUN	6216
BERLIN BIG FOOT UHS BIRCHWOOD	*	GLENBEULAH	1631	KIELKIMBERLY	2828	NEW LISBON NEW LONDON NEW RICHMOND	3948	ROSENDALE-		WAUSAU WAUSAUKEE	6223
BIRCHWOOD	0441	FIKHORN	1638	KIMBERLY	2835	NEW LONDON	3955	BRANDON	4956	WAUSAUKEE	6230
BLACK HAWK BLACK RIVER FALLS	2240	ELK MOUND	1645	KOHLER	2842	NEW RICHMOND	3962	ROSHOLT		WAIII()MA	6237
BLACK RIVER FALLS	30476	ELLSWORTH	1659			NIAGARANICOLET UHS	3969	ROYALL	1673	WAUWATOSA WAUZEKA-STEUBEN	6244
BLAIR-TAYLOR	0485	ELMBROOK	0714	LA CROSSE	2849	NICOLET UHS	*			WAUZEKA-STEUBEN	6251
BLOOMER	0497	ELMWOOD	1666	LADYSMITH	2856	NORRIS NORTH CRAWFORD	3976	SAINT CROIX		WEBSTER	6293
BONDUEL BOSCOBEL AREA	0602	EVANSVILLE	1694	LA FARGE LAKE GENEVA-	2863	NORTH CRAWFORD	2016	CENTRAL SAINT CROIX FALLS	2422	WESTALLIS	6300
BOSCOBEL AREA	0609			LAKE GENEVA-		NORTH FOND DU LAC	3983	SAINT CROIX FALLS	5019	WEST BEND	6307
BOWLER	0623	FALL CREEK	1729	GENOA CITY UHS .	*	NORTHERN OZAUKEE	1945	SAINT FRANCIS	5026	WEST SALEM	6370
BOYCEVILLE	0637	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTHLAND PINES	1526	SAUK PRAIRIE		WESTBY	6321
BRILLION	0658	FENNIMORE	1813	LAKELAND UHS		NORTHWOOD	3654	SENECA	5124	WEST DE PERE WESTFIELD	6328
BRODHEAD	0/00	FLAMBEAU	5/5/	LAKE MILLS	∠898	NORWALK-ONTARIO-	2000	SEVASTOPOL	5130	WESTON	0335
BROWN DEER	0721	FLORENCE CO	1855	LANCASTER	2912	WILTON	3990	SEYMOUR	5138	WESTON	0354
BRUCE	0/35	FOND DU LAC	1862	LAONA	2940	OAK CREEK-		SHAWANO	5264	WEYAUWEGA-	6204
BURLINGTON	0777	FORT ATKINSON	1000	LENA LITTLE CHUTE LODI	2420		4040	SHEBOYGAN FALLS	5271	FREMONT	0304
BUTTERNUT	0640	FRANKLIN	1000	LITTLE CHUTE	3129	FRANKLIN	4010	SHEBOYGAN FALLS SHELL LAKE	5276	WHITEFISH BAY	0419
CADOTT	0870	FREDERIC FREEDOM	1053	LOMIDA	2171	OAKFIELD OCONOMOWOC	4060	SHELL LAKE	E240	WHITEHALL WHITE LAKE	6440
CADOTTCAMBRIA-FRIESLAN	0070	FREEDOWI	1955	LOMIRA LOYAL	2206	OCONOMOVOC	4067	SHIOCTONSHOREWOOD	5546 E2EE	WHITE LAKE	6461
CAMBRIDGE	0002	CALESVILLE ETTRI	CK			OCONTO	4074	SHULLSBURG	5555 E262	WHITEWATER	6470
		GALESVILLE-ETTRI TREMPEALEAU	2000	LUCK LUXEMBURG-CASCO.	2220	OMRO	4000	SIREN	530Z	WHITNALL	6476
CAMPBELL COORT	0010	GERMANTOWN	2069	LUXEWBURG-CASCO.	3220	ONIAL A CKA	4005	SLINGER	5370 E200	WILD ROSE	6492
CASHTON	0080	GIBRALTAR	2114	MADISON	3260	ONALASKA OOSTBURG	4137	SOLON SPRINGS	5307	WILLIAMS BAT	0402
CASSVILLE	0004	GILLETT	2129	ΜΔΝΔΙΜΔ	3276	OREGON	4144	SOMERSET	5432	WILLIAMS BAYWILMOT UHSWINNECONNE	6609
CEDARRIDE	1015	GILMAN	2125	MANAWA MANITOWOC	3200	OSCEOLA			E130	WINTED	6615
CEDAR GROVE	1013	GILMANTON	21/2	MAPLE	3207	OSHKOSH	4170	SOUTH SHORE	4522	WINTER WISCONSIN DELLS	6679
CAMPEON	1020	GLENWOOD CITY	2102	MARATHON CITY	3304	OSSEO-FAIRCHILD	4186	SOUTH SHORE SOUTHERN DOOR CO SOUTHWESTERN WISCONSIN	5457	WISCONSIN HEIGHTS	0070
CENTRAL MAJESTOSE	1029 *	GOODMAN-	2190	MARINETTE	3314	OWEN-WITHEE	4207	SOUTHERN DOOR CO	5457	WISCONSIN RAPIDS.	6685
CHEQUAMEGON	1071	ARMSTRONG	2212	MARION	3310	OVVEIN-VVII NEE	4207	MISCONSIN	2/8F	WITTENBERG-	0005
CHETEK-	1071	GRAFTON	2217	MARKESAN	3335	PALMYRA-EAGLE	1221	SPARTA	5460	BIRNAMWOOD	6602
WEYERHAEUSEF	1080	GRAPTON	2226	MARSHALL	3333	PARDEEVILLE	4220	SPENCER	5467	WONEWOC-UNION	0092
CHILTON		GRANTSBURG	2222	MARSHFIELD	3330	PARKVIEW	1151	SPOONER	5474	CENTER	6712
CHIPPEWA FALLS	1005	GREEN BAY	2220	MAUSTON	3360	PECATONICA	0400	SPRING VALLEY	5596	WRIGHTSTOWN	6734
CLAYTON	1120	GREENDALE	2206	MAYVILLE	3367	PEPIN	4270	STANLEY-BOYD	5502	WINGHISTOWN	0134
CLATION	1120	GIVEENDALE	2290	IVIA I VILLE	3307	F ∟F IIN	4210	STAINLE I-DUTU	၁၁၁၁		

\*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
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BRIGHTON, #10657	GLENDALE-	LAKE GE
BRISTOL, #10665	RIVER HILLS2184	LINN, JT
	HARTFORD, JT #12443	LINN, JT
	HARTLAND-	MAPLE D
FONTANA, JT #81870	LAKESIDE, JT #32460	INDIAN
FOX POINT, JT #21890	HERMAN, #222523	MERTON
FRIESS LAKE4843	LAC DU	MINOCQ
GENEVA, JT #42044	FLAMBEAU, #11848	NEOSHC
GENOA CITY, JT #22051	LAKE COUNTRY3862	NORTH (

•	EEEIMENTIAN OON	
	LAKE GENEVA, JT #1	2885
	LINN, JT #4	3087
	LINN, JT #6	3094
	MAPLE DALE-	
	INDIAN HILL	
	MERTON COMMUNITY.	
	MINOCQUA, JT #1	3640
	NEOSHO, JT #3	
	NORTH CAPE	4690

NORTH LAKE	3514
NORTH LAKELAND	0616
NORWAY, JT #7	
PARIS, JT #1	
RANDALL, JT #1	4627
RAYMOND, #14	
RICHFIELD, JT #1	4820
RICHMOND	
RUBICON, JT #6	4998

SALEM	5068
SHARON, JT #11	5258
SILVER LAKE, JT #1	5369
STONE BANK	3542
SWALLOW	3510
TREVOR-WILMOT	5780
TWIN LAKES, #4	5817
UNION GROVE, JT #1	5859
WALWORTH, JT #1	6022

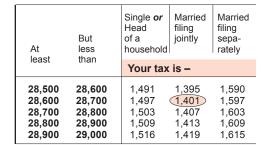
CALDWELL	6104
WATERFORD, JT #1	6113
WHEATLAND, JT #1	6412
WOODRUFF, JT #1	6720
YORKVILLE, JT #2	6748

WASHINGTON-

# 2015 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 Computation Worksheet on page 50.

**Example** Mr. and Mrs. Smith are filing a joint return. Their income on line 39 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 \$1,401. This is the tax amount they must write on line 40 of their return.



f line 39 is	s <b>–</b>	And you	are -		If line 39	) is –	And you	are -		If line 3	9 is –	And you	are –	
At least	But less than	Single or Head of a household		Married filing sepa- rately	At least	But less than	Single or Head of a household		Married filing sepa- rately	At least	But less than	Single or Head of a household		Marrie filing sepa- rately
		Your tax	is –				Your tax	is –				Your tax	( IS –	
						000	1				000	<u> </u>		
					3,000 3,100 3,200 3,300 3,400	3,100 3,200 3,300 3,400 3,500	122 126 130 134 138	122 126 130 134 138	122 126 130 134 138	7,000 7,100 7,200 7,300 7,400	7,100 7,200 7,300 7,400 7,500	282 286 290 294 298	282 286 290 294 298	282 286 290 294 299
0	20	0	0	0	3,500 3,600 3,700 3,800 3,900	3,600 3,700 3,800 3,900 4,000	142 146 150 154 158	142 146 150 154 158	142 146 150 154 158	7,500 7,600 7,700 7,800 7,900	7,600 7,700 7,800 7,900 8,000	302 306 310 314 318	302 306 310 314 318	305 311 316 322 328
20 40	40 100	1 3	1 3	1 3	4,	000	1			8,	000	<b>'</b>		
100 200 300 400	200 300 400 500	6 10 14 18	6 10 14 18	6 10 14 18	4,000 4,100 4,200 4,300 4,400	4,100 4,200 4,300 4,400 4,500	162 166 170 174 178	162 166 170 174 178	162 166 170 174 178	8,000 8,100 8,200 8,300 8,400	8,100 8,200 8,300 8,400 8,500	322 326 330 334 338	322 326 330 334 338	334 340 346 351 357
500 600 700 800 900	600 700 800 900 1,000	22 26 30 34 38	22 26 30 34 38	22 26 30 34 38	4,500 4,600 4,700 4,800 4,900	4,600 4,700 4,800 4,900 5,000	182 186 190 194 198	182 186 190 194 198	182 186 190 194 198	8,500 8,600 8,700 8,800 8,900	8,600 8,700 8,800 8,900 9,000	342 346 350 354 358	342 346 350 354 358	363 369 375 381 387
1,0	000	1			5,000					9,000				
1,000 1,100 1,200 1,300 1,400	1,100 1,200 1,300 1,400 1,500	42 46 50 54 58	42 46 50 54 58	42 46 50 54 58	5,000 5,100 5,200 5,300 5,400	5,100 5,200 5,300 5,400 5,500	202 206 210 214 218	202 206 210 214 218	202 206 210 214 218	9,000 9,100 9,200 9,300 9,400	9,100 9,200 9,300 9,400 9,500	362 366 370 374 378	362 366 370 374 378	392 398 404 410 416
1,500 1,600 1,700 1,800 1,900	1,600 1,700 1,800 1,900 2,000	62 66 70 74 78	62 66 70 74 78	62 66 70 74 78	5,500 5,600 5,700 5,800 5,900	5,600 5,700 5,800 5,900 6,000	222 226 230 234 238	222 226 230 234 238	222 226 230 234 238	9,500 9,600 9,700 9,800 9,900	9,600 9,700 9,800 9,900 10,000	382 386 390 394 398	382 386 390 394 398	422 427 433 439 445
2,0	000					000					,000			
2,000 2,100 2,200 2,300 2,400	2,100 2,200 2,300 2,400 2,500	82 86 90 94 98	82 86 90 94 98	82 86 90 94 98	6,000 6,100 6,200 6,300 6,400	6,100 6,200 6,300 6,400 6,500	242 246 250 254 258	242 246 250 254 258	242 246 250 254 258	10,000 10,100 10,200 10,300 10,400	10,100 10,200 10,300 10,400 10,500	402 406 410 414 418	402 406 410 414 418	451 457 462 468 474
2,500 2,600 2,700 2,800 2,900	2,600 2,700 2,800 2,900 3,000	102 106 110 114 118	102 106 110 114 118	102 106 110 114 118	6,500 6,600 6,700 6,800 6,900	6,600 6,700 6,800 6,900 7,000	262 266 270 274 278	262 266 270 274 278	262 266 270 274 278	10,500 10,600 10,700 10,800 10,900	10,600 10,700 10,800 10,900 11,000	422 426 430 434 438	422 426 430 434 438	480 486 492 497 503

			And you are –		If line 39 is –		And you are –			If line 39 is -		And you are -		45
II IIIIe 35	15 -	Single or	Married	Married	II IIIIe 3	7 15 -	Single or	Married	Married	II IIIIe 3	3 15 -	Single or	Married	Married
	But	Head of a	filing jointly	filing sepa-		But	Head of a	filing jointly	filing sepa-		But	Head of a	filing jointly	filing sepa-
At least	less than	household		rately	At least	less than	household	-	rately	At least	less than	household		rately
		Your tax	is –				Your tax	is –				Your tax is -		
	1,000	440	440 440 505			,000	700 704 000				,000	1 116	1.074	1.045
11,000 11,100	11,100 11,200	442 447	442 446	509 515	17,000 17,100	17,100 17,200	792 798	724 729	869 876	23,000 23,100	23,100 23,200	1,146 1,152	1,074 1,080	1,245 1,252
11,200 11,300	11,300 11,400	453 459	450 454	521 527	17,200 17,300	17,300 17,400	803 809	735 741	882 888	23,200 23,300	23,300 23,400	1,158 1,165	1,086 1,092	1,258 1,264
11,400	11,500	465	458	533	17,400	17,500	815	747	894	23,400	23,500	1,171	1,097	1,271
11,500	11,600	470	462	538	17,500	17,600	821	753	901	23,500	23,600	1,177	1,103	1,277
11,600 11,700	11,700 11,800	476 482	466 470	544 550	17,600 17,700	17,700 17,800	827 833	759 764	907 913	23,600 23,700	23,700 23,800	1,183 1,190	1,109 1,115	1,283 1,289
11,800 11,900	11,900 12,000	488 494	474 478	556 562	17,800 17,900	17,900 18,000	838 844	770 776	919 926	23,800 23,900	23,900 24,000	1,196 1,202	1,121 1,127	1,296 1,302
	2,000	101	170			,000	011		020		,000	1,202	1,121	1,002
12,000	12,100	500	482	568	18,000	18,100	850	782	932	24,000	24,100	1,208	1,132	1,308
12,100 12,200	12,200 12,300	506 511	486 490	573 579	18,100 18,200	18,200 18,300	856 862	788 794	938 945	24,100 24,200	24,200 24,300	1,215 1,221	1,138 1,144	1,314 1,321
12,300 12,400	12,400 12,500	517 523	494 498	585 591	18,300 18,400	18,400 18,500	868 873	800 805	951 957	24,300 24,400	24,400 24,500	1,227 1,234	1,150 1,156	1,327 1,333
					'								,	
12,500 12,600	12,600 12,700	529 535	502 506	597 603	18,500 18,600	18,600 18,700	879 885	811 817	963 970	24,500 24,600	24,600 24,700	1,240 1,246	1,162 1,167	1,340 1,346
12,700 12,800	12,800 12,900	541 546	510 514	608 614	18,700 18,800	18,800 18,900	891 897	823 829	976 982	24,700 24,800	24,800 24,900	1,252 1,259	1,173 1,179	1,352 1,358
12,900	13,000	552	518	620	18,900	19,000	903	835	988	24,900	25,000	1,265	1,185	1,365
	3,000					,000					,000			
13,000 13,100	13,100 13,200	558 564	522 526	626 632	19,000 19,100	19,100 19,200	908 914	840 846	995 1,001	25,000 25,100	25,100 25,200	1,271 1,277	1,191 1,197	1,371 1,377
13,200 13,300	13,300 13,400	570 576	530 534	638 643	19,200 19,300	19,300 19,400	920 926	852 858	1,007 1,013	25,200 25,300	25,300 25,400	1,284 1,290	1,202 1,208	1,383 1,390
13,400	13,500	581	538	649	19,400	19,500	932	864	1,013	25,400	25,400 25,500	1,296	1,214	1,396
13,500	13,600	587	542	655	19,500	19,600	938	870	1,026	25,500	25,600	1,303	1,220	1,402
13,600 13,700	13,700 13,800	593 599	546 550	661 667	19,600 19,700	19,700 19,800	944 949	875 881	1,032 1,039	25,600 25,700	25,700 25,800	1,309 1,315	1,226 1,232	1,408 1,415
13,800	13,900	605 611	554 558	673 679	19,800	19,900	955	887 893	1,045 1,051	25,800 25,900	25,900 26,000	1,321 1,328	1,238 1,243	1,421
13,900	14,000 1,000	011	336	079	19,900	20,000	961	1,051	26,000				1,427	
14,000	14,100	616	562	684	20,000	20,100	967	899	1,057	26,000	26,100	1,334	1,249	1,434
14,100 14,200	14,200 14,300	622 628	566 570	690 696	20,100 20,200	20,200 20,300	973 979	905 910	1,064 1,070	26,100 26,200	26,200 26,300	1,340 1,346	1,255 1,261	1,440 1,446
14,300	14,400	634	574	702	20,300	20,400	984	916	1,076	26,300	26,400	1,353	1,267	1,452
14,400	14,500	640	578	708	20,400	20,500	990	922	1,082	26,400	26,500	1,359	1,273	1,459
14,500 14,600	14,600 14,700	646 652	582 586	714 719	20,500	20,600 20,700	996 1,002	928 934	1,089 1,095	26,500 26,600	26,600 26,700	1,365 1,371	1,278 1,284	1,465 1,471
14,700 14,800	14,800 14,900	657 663	590 595	725 731	20,700 20,800	20,800 20,900	1,008 1,014	940 946	1,101 1,108	26,700 26,800	26,800 26,900	1,378 1,384	1,290 1,296	1,477 1,484
14,900	15,000	669	601	738	20,900	21,000	1,019	951	1,114	26,900	27,000	1,390	1,302	1,490
	5,000					,000					,000			
15,000 15,100	15,100 15,200	675 681	607 613	744 750	21,000 21,100	21,100 21,200	1,025 1,031	957 963	1,120 1,126	27,000 27,100	27,100 27,200	1,397 1,403	1,308 1,313	1,496 1,503
15,200 15,300	15,300 15,400	687 692	618 624	756 763	21,200 21,300	21,300 21,400	1,037	969 975	1,133 1,139	27,200 27,300	27,300 27,400	1,409 1,415	1,319 1,325	1,509 1,515
15,400	15,500	698	630	769	21,400	21,500	1,043	981	1,139	27,400	27,400 27,500	1,415	1,325	1,515
15,500	15,600	704	636	775	21,500	21,600	1,054	986	1,151	27,500	27,600	1,428	1,337	1,528
15,600 15,700	15,700 15,800	710 716	642 648	781 788	21,600 21,700	21,700 21,800	1,060 1,066	992 998	1,158 1,164	27,600 27,700	27,700 27,800	1,434 1,440	1,343 1,348	1,534 1,540
15,800	15,900	722	654	794	21,800	21,900	1,072	1,004	1,170	27,800	27,900	1,447	1,354	1,546
15,900	16,000	727	659	800	21,900	22,000	1,078	1,010	1,177	27,900	28,000	1,453	1,360	1,553
16,000	5,000 16,100	733	665	807	22,000	, <mark>000</mark> 22,100	1,084	1,016	1,183	28,000	, <mark>000</mark> 28,100	1,459	1,366	1,559
16,100 16,200	16,200 16,300	739 745	671 677	813 819	22,100 22,200	22,200 22,300	1,090 1,096	1,021 1,027	1,189 1,195	28,100 28,200	28,200 28,300	1,466 1,472	1,372 1,378	1,565 1,572
16,300	16,400	751	683	825	22,300	22,400	1,102	1,033	1,202	28,300	28,400	1,478	1,384	1,578
16,400	16,500	757	689	832	22,400	22,500	1,108	1,039	1,208	28,400	28,500	1,484	1,389	1,584
16,500 16,600	16,600 16,700	762 768	694 700	838 844	22,500 22,600	22,600 22,700	1,114 1,121	1,045 1,051	1,214 1,220	28,500 28,600	28,600 28,700	1,491 1,497	1,395 1,401	1,590 1,597
16,700	16,800	774	706	850	22,700	22,800	1,127	1,056	1,227	28,700	28,800	1,503	1,407	1,603
16,800 16,900	16,900 17,000	780 786	712 718	857 863	22,800 22,900	22,900 23,000	1,133 1,139	1,062 1,068	1,233 1,239	28,800 28,900	28,900 29,000	1,509 1,516	1,413 1,419	1,609 1,615
	-	1				•	<u> </u>	•			•	1	tinued on	· ·

If line 39 is -	And you	are -		If line 39	) is –	And you	are -		If line 39	9 is –	And you	are -	
	Single or Head	Married filing	Married filing			Single or Head	Married filing	Married filing			Single or Head	Married filing	Married filing
But At less	of a household	jointly	sepa- rately	At	But less	of a household	jointly	sepa- rately	At	But less	of a household	jointly	sepa- rately
least than	Your tax		Talely	least	than	Your tax		Talely	least	than	Your tax	is –	Talely
29,000				35	,000				41,000				
29,000 29,100 29,100 29,200	1,522 1,528	1,424 1,430	1,622 1,628	35,000 35,100	35,100 35,200	1,898 1,904	1,798 1,805	1,998 2,004	41,000 41,100	41,100 41,200	2,274 2,281	2,175 2,181	2,374 2,380
29,200 29,300 29,300 29,400	1,535 1,541	1,436 1,442	1,634 1,640	35,200 35,300	35,300 35,400	1,911 1,917	1,811 1,817	2,010 2,017	41,200 41,300	41,300 41,400	2,287 2,293	2,187 2,193	2,387 2,393
29,400 29,500	1,547	1,448	1,647	35,400	35,500	1,923	1,823	2,023	41,400	41,500	2,299	2,200	2,399
29,500 29,600 29,600 29,700	1,553 1,560	1,454 1,460	1,653 1,659	35,500 35,600	35,600 35,700	1,930 1,936	1,830 1,836	2,029 2,035	41,500 41,600	41,600 41,700	2,306 2,312	2,206 2,212	2,405 2,412
29,700 29,800 29,800 29,900	1,566 1,572	1,466 1,472	1,666 1,672	35,700 35,800	35,800 35,900	1,942 1,948	1,842 1,848	2,042 2,048	41,700 41,800	41,800 41,900	2,318 2,325	2,218 2,225	2,418 2,424
29,900 30,000	1,578	1,479	1,678	35,900	36,000	1,955	1,855	2,054	41,900	42,000	2,331	2,231	2,431
<b>30,000</b> 30,000 30,100	1,585	1,485	1,684	36,000	36,100	1,961	1,861	2,061	42,000	, <mark>000</mark> 42,100	2,337	2,237	2,437
30,100 30,200 30,200 30,300	1,591 1,597	1,491 1,497	1,691 1,697	36,100 36,200	36,200 36,300	1,967 1,973	1,867 1,874	2,067 2,073	42,100 42,200	42,200 42,300	2,343 2,350	2,243 2,250	2,443 2,449
30,300 30,400 30,400 30,500	1,603 1,610	1,504 1,510	1,703 1,709	36,300 36,400	36,400 36,500	1,980 1,986	1,880 1,886	2,079 2,086	42,300 42,400	42,400 42,500	2,356 2,362	2,256 2,262	2,456 2,462
30,500 30,600	1,616	1,516	1,716	36,500	36,600	1,992	1,892	2,092	42,500	42,600	2,368	2,269	2,468
30,600 30,700 30,700 30,800	1,622 1,629	1,522 1,529	1,722 1,728	36,600 36,700	36,700 36,800	1,998 2,005	1,899 1,905	2,098 2,104	42,600 42,700	42,700 42,800	2,375 2,381	2,275 2,281	2,474 2,481
30,800 30,900 30,900 31,000	1,635 1,641	1,535 1,541	1,735 1,741	36,800 36,900	36,900 37,000	2,011 2,017	1,911 1,917	2,111 2,117	42,800 42,900	42,900 43,000	2,387 2,393	2,287 2,294	2,487 2,493
31,000	1,041	1,041	1,171		,000	2,017	1,017	2,117		,000	2,000	2,204	2,400
31,000 31,100 31,100 31,200	1,647 1,654	1,548 1,554	1,747 1,753	37,000 37,100	37,100 37,200	2,024 2,030	1,924 1,930	2,123 2,130	43,000 43,100	43,100 43,200	2,400 2,406	2,300 2,306	2,499 2,506
31,200 31,300 31,300 31,400	1,660 1,666	1,560 1,566	1,760 1,766	37,200 37,300	37,300 37,400	2,036 2,042	1,936 1,943	2,136 2,142	43,200 43,300	43,300 43,400	2,412 2,419	2,312 2,319	2,512 2,518
31,400 31,500	1,672	1,573	1,772	37,400	37,500	2,049	1,949	2,148	43,400	43,500	2,425	2,325	2,525
31,500 31,600 31,600 31,700	1,679 1,685	1,579 1,585	1,778 1,785	37,500 37,600	37,600 37,700	2,055 2,061	1,955 1,961	2,155 2,161	43,500 43,600	43,600 43,700	2,431 2,437	2,331 2,338	2,531 2,537
31,700 31,800 31,800 31,900	1,691 1,698	1,591 1,598	1,791 1,797	37,700 37,800	37,800 37,900	2,067 2,074	1,968 1,974	2,167 2,173	43,700 43,800	43,800 43,900	2,444 2,450	2,344 2,350	2,543 2,550
31,900 32,000	1,704	1,604	1,804	37,900	38,000	2,080	1,980	2,173	43,900	44,000	2,456	2,356	2,556
32,000 32,000 32,100	1,710	1,610	1,810	38,000	38,100	2,086	1,986	2,186	44,000	, <mark>000</mark> 44,100	2,462	2,363	2,562
32,100 32,200 32,200 32,300	1,716 1,723	1,616 1,623	1,816 1,822	38,100 38,200	38,200 38,300	2,093 2,099	1,993 1,999	2,192 2,199	44,100 44,200	44,200 44,300	2,469 2,475	2,369 2,375	2,568 2,575
32,300 32,400 32,400 32,500	1,729 1,735	1,629 1,635	1,829 1,835	38,300 38,400	38,400 38,500	2,105 2,111	2,005 2,011	2,205 2,211	44,300 44,400	44,400 44,500	2,481 2,488	2,381 2,388	2,581 2,587
32,500 32,600	1,741	1,642	1,841	38,500	38,600	2,111	2,011	2,217	44,500	44,600	2,494	2,394	2,594
32,600 32,700 32,700 32,800	1,748 1,754	1,648 1,654	1,847 1,854	38,600 38,700	38,700 38,800	2,110 2,124 2,130	2,024 2,030	2,224 2,230	44,600 44,700	44,700 44,800	2,500 2,506	2,400 2,406	2,600 2,606
32,800 32,900 32,900 33,000	1,760 1,766	1,660 1,667	1,860 1,866	38,800 38,900	38,900 39,000	2,136 2,136 2,143	2,030 2,037 2,043	2,236 2,242	44,800 44,900	44,900 45,000	2,513 2,519	2,413 2,419	2,612 2,619
33,000	1,700	1,007	1,000	·	,000	2,143	2,043	2,242		,000	2,319	2,413	2,019
33,000 33,100 33,100 33,200	1,773 1,779	1,673 1,679	1,872 1,879	39,000 39,100	39,100 39,200	2,149 2,155	2,049 2,055	2,249 2,255	45,000 45,100	45,100 45,200	2,525 2,531	2,425 2,432	2,625 2,631
33,200 33,300 33,300 33,400	1,785 1,792	1,685 1,692	1,885 1,891	39,200 39,300	39,300 39,400	2,162 2,168	2,062 2,068	2,261 2,267	45,200 45,300	45,300 45,400	2,538 2,544	2,438 2,444	2,637 2,644
33,400 33,500	1,798	1,698	1,898	39,400	39,500	2,174	2,000	2,274	45,400	45,500	2,550	2,444	2,650
33,500 33,600 33,600 33,700	1,804 1,810	1,704 1,711	1,904 1,910	39,500 39,600	39,600 39,700	2,180 2,187	2,080 2,087	2,280 2,286	45,500 45,600	45,600 45,700	2,557 2,563	2,457 2,463	2,656 2,662
33,700 33,800	1,817	1,717	1,916	39,700	39,800	2,193	2,093	2,293	45,700	45,800	2,569	2,469	2,669
33,800 33,900 33,900 34,000	1,823 1,829	1,723 1,729	1,923 1,929	39,800 39,900	39,900 40,000	2,199 2,205	2,099 2,106	2,299 2,305	45,800 45,900	45,900 46,000	2,575 2,582	2,475 2,482	2,675 2,681
34,000	1.025	1 700	1.025		000	2 242	2 442	2 244		,000	2.500	2.400	2 600
34,000 34,100 34,100 34,200	1,835 1,842	1,736 1,742	1,935 1,941	40,000 40,100	40,100 40,200	2,212 2,218	2,112 2,118	2,311 2,318	46,000 46,100	46,100 46,200	2,588	2,488 2,494	2,688 2,694
34,200 34,300 34,300 34,400	1,848 1,854	1,748 1,754	1,948 1,954	40,200 40,300	40,300 40,400	2,224 2,230	2,124 2,131	2,324 2,330	46,200 46,300	46,300 46,400	2,600 2,607	2,501 2,507	2,700 2,706
34,400 34,500	1,861	1,761	1,960	40,400	40,500	2,237	2,137	2,336	46,400	46,500	2,613	2,513	2,713
34,500 34,600 34,600 34,700	1,867 1,873	1,767 1,773	1,967 1,973	40,500 40,600	40,600 40,700	2,243 2,249	2,143 2,149	2,343 2,349	46,500 46,600	46,600 46,700	2,619 2,625	2,519 2,526	2,719 2,725
34,700 34,800 34,800 34,900	1,879 1,886	1,779 1,786	1,979 1,985	40,700 40,800	40,800 40,900	2,256 2,262	2,156 2,162	2,355 2,362	46,700 46,800	46,800 46,900	2,632 2,638	2,532 2,538	2,731 2,738
34,900 35,000	1,892	1,792	1,992	40,900	41,000	2,268	2,168	2,368	46,900	47,000	2,644	2,544	2,744

If line 39 is	; <b>–</b>	And you	are -		If line 39	) is –	And you	are -		If line 3	9 is –	And you	are -	
At	But less	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At	But less	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At	But less	Single or Head of a household	Married filing jointly	Married filing sepa- rately
least	than	Your tax	is –		least	than	Your tax	is –		least	than	Your tax	is –	
47,0		I			53,000		59,000							
47,000	47,100	2,651	2,551	2,750	53,000	53,100	3,027	2,927	3,126	59,000	59,100	3,403	3,303	3,503
47,100	47,200	2,657	2,557	2,757	53,100	53,200	3,033	2,933	3,133	59,100	59,200	3,409	3,309	3,509
47,200	47,300	2,663	2,563	2,763	53,200	53,300	3,039	2,939	3,139	59,200	59,300	3,416	3,316	3,515
47,300	47,400	2,669	2,570	2,769	53,300	53,400	3,046	2,946	3,145	59,300	59,400	3,422	3,322	3,521
47,400	47,500	2,676	2,576	2,775	53,400	53,500	3,052	2,952	3,152	59,400	59,500	3,428	3,328	3,528
47,500	47,600	2,682	2,582	2,782	53,500	53,600	3,058	2,958	3,158	59,500	59,600	3,434	3,334	3,534
47,600	47,700	2,688	2,588	2,788	53,600	53,700	3,064	2,965	3,164	59,600	59,700	3,441	3,341	3,540
47,700	47,800	2,694	2,595	2,794	53,700	53,800	3,071	2,971	3,170	59,700	59,800	3,447	3,347	3,547
47,800	47,900	2,701	2,601	2,800	53,800	53,900	3,077	2,977	3,177	59,800	59,900	3,453	3,353	3,553
47,900	48,000	2,707	2,607	2,807	53,900	54,000	3,083	2,983	3,183	59,900	60,000	3,459	3,360	3,559
48,0	000	I			54	,000				60	0,000			
48,000	48,100	2,713	2,613	2,813	54,000	54,100	3,089	2,990	3,189	60,000	60,100	3,466	3,366	3,565
48,100	48,200	2,720	2,620	2,819	54,100	54,200	3,096	2,996	3,195	60,100	60,200	3,472	3,372	3,572
48,200	48,300	2,726	2,626	2,826	54,200	54,300	3,102	3,002	3,202	60,200	60,300	3,478	3,378	3,578
48,300	48,400	2,732	2,632	2,832	54,300	54,400	3,108	3,008	3,208	60,300	60,400	3,484	3,385	3,584
48,400	48,500	2,738	2,638	2,838	54,400	54,500	3,115	3,015	3,214	60,400	60,500	3,491	3,391	3,590
48,500	48,600	2,745	2,645	2,844	54,500	54,600	3,121	3,021	3,221	60,500	60,600	3,497	3,397	3,597
48,600	48,700	2,751	2,651	2,851	54,600	54,700	3,127	3,027	3,227	60,600	60,700	3,503	3,403	3,603
48,700	48,800	2,757	2,657	2,857	54,700	54,800	3,133	3,033	3,233	60,700	60,800	3,510	3,410	3,609
48,800	48,900	2,763	2,664	2,863	54,800	54,900	3,140	3,040	3,239	60,800	60,900	3,516	3,416	3,616
48,900	49,000	2,770	2,670	2,869	54,900	55,000	3,146	3,046	3,246	60,900	61,000	3,522	3,422	3,622
49,0	000				55	000				61	1,000			
49,000	49,100	2,776	2,676	2,876	55,000	55,100	3,152	3,052	3,252	61,000	61,100	3,528	3,429	3,628
49,100	49,200	2,782	2,682	2,882	55,100	55,200	3,158	3,059	3,258	61,100	61,200	3,535	3,435	3,634
49,200	49,300	2,789	2,689	2,888	55,200	55,300	3,165	3,065	3,264	61,200	61,300	3,541	3,441	3,641
49,300	49,400	2,795	2,695	2,894	55,300	55,400	3,171	3,071	3,271	61,300	61,400	3,547	3,447	3,647
49,400	49,500	2,801	2,701	2,901	55,400	55,500	3,177	3,077	3,277	61,400	61,500	3,553	3,454	3,653
49,500	49,600	2,807	2,707	2,907	55,500	55,600	3,184	3,084	3,283	61,500	61,600	3,560	3,460	3,659
49,600	49,700	2,814	2,714	2,913	55,600	55,700	3,190	3,090	3,289	61,600	61,700	3,566	3,466	3,666
49,700	49,800	2,820	2,720	2,920	55,700	55,800	3,196	3,096	3,296	61,700	61,800	3,572	3,472	3,672
49,800	49,900	2,826	2,726	2,926	55,800	55,900	3,202	3,102	3,302	61,800	61,900	3,579	3,479	3,678
49,900	50,000	2,832	2,733	2,932	55,900	56,000	3,209	3,109	3,308	61,900	62,000	3,585	3,485	3,685
50,0	000				56	,000				62	2,000			
50,000	50,100	2,839	2,739	2,938	56,000	56,100	3,215	3,115	3,315	62,000	62,100	3,591	3,491	3,691
50,100	50,200	2,845	2,745	2,945	56,100	56,200	3,221	3,121	3,321	62,100	62,200	3,597	3,497	3,697
50,200	50,300	2,851	2,751	2,951	56,200	56,300	3,227	3,128	3,327	62,200	62,300	3,604	3,504	3,703
50,300	50,400	2,857	2,758	2,957	56,300	56,400	3,234	3,134	3,333	62,300	62,400	3,610	3,510	3,710
50,400	50,500	2,864	2,764	2,963	56,400	56,500	3,240	3,140	3,340	62,400	62,500	3,616	3,516	3,716
50,500	50,600	2,870	2,770	2,970	56,500	56,600	3,246	3,146	3,346	62,500	62,600	3,622	3,523	3,722
50,600	50,700	2,876	2,776	2,976	56,600	56,700	3,252	3,153	3,352	62,600	62,700	3,629	3,529	3,728
50,700	50,800	2,883	2,783	2,982	56,700	56,800	3,259	3,159	3,358	62,700	62,800	3,635	3,535	3,735
50,800	50,900	2,889	2,789	2,989	56,800	56,900	3,265	3,165	3,365	62,800	62,900	3,641	3,541	3,741
50,900	51,000	2,895	2,795	2,995	56,900	57,000	3,271	3,171	3,371	62,900	63,000	3,647	3,548	3,747
51,0	000				57	,000				63	3,000			
51,000	51,100	2,901	2,802	3,001	57,000	57,100	3,278	3,178	3,377	63,000	63,100	3,654	3,554	3,753
51,100	51,200	2,908	2,808	3,007	57,100	57,200	3,284	3,184	3,384	63,100	63,200	3,660	3,560	3,760
51,200	51,300	2,914	2,814	3,014	57,200	57,300	3,290	3,190	3,390	63,200	63,300	3,666	3,566	3,766
51,300	51,400	2,920	2,820	3,020	57,300	57,400	3,296	3,197	3,396	63,300	63,400	3,673	3,573	3,772
51,400	51,500	2,926	2,827	3,026	57,400	57,500	3,303	3,203	3,402	63,400	63,500	3,679	3,579	3,779
51,500	51,600	2,933	2,833	3,032	57,500	57,600	3,309	3,209	3,409	63,500	63,600	3,685	3,585	3,785
51,600	51,700	2,939	2,839	3,039	57,600	57,700	3,315	3,215	3,415	63,600	63,700	3,691	3,592	3,791
51,700	51,800	2,945	2,845	3,045	57,700	57,800	3,321	3,222	3,421	63,700	63,800	3,698	3,598	3,797
51,800	51,900	2,952	2,852	3,051	57,800	57,900	3,328	3,228	3,427	63,800	63,900	3,704	3,604	3,804
51,900	52,000	2,958	2,858	3,058	57,900	58,000	3,334	3,234	3,434	63,900	64,000	3,710	3,610	3,810
52,0	000				58	,000				64	1,000			
52,000	52,100	2,964	2,864	3,064	58,000	58,100	3,340	3,240	3,440	64,000	64,100	3,716	3,617	3,816
52,100	52,200	2,970	2,870	3,070	58,100	58,200	3,347	3,247	3,446	64,100	64,200	3,723	3,623	3,822
52,200	52,300	2,977	2,877	3,076	58,200	58,300	3,353	3,253	3,453	64,200	64,300	3,729	3,629	3,829
52,300	52,400	2,983	2,883	3,083	58,300	58,400	3,359	3,259	3,459	64,300	64,400	3,735	3,635	3,835
52,400	52,500	2,989	2,889	3,089	58,400	58,500	3,365	3,265	3,465	64,400	64,500	3,742	3,642	3,841
52,500	52,600	2,995	2,896	3,095	58,500	58,600	3,372	3,272	3,471	64,500	64,600	3,748	3,648	3,848
52,600	52,700	3,002	2,902	3,101	58,600	58,700	3,378	3,278	3,478	64,600	64,700	3,754	3,654	3,854
52,700	52,800	3,008	2,908	3,108	58,700	58,800	3,384	3,284	3,484	64,700	64,800	3,760	3,660	3,860
52,800	52,900	3,014	2,914	3,114	58,800	58,900	3,390	3,291	3,490	64,800	64,900	3,767	3,667	3,866
52,900	53,000	3,020	2,921	3,120	58,900	59,000	3,397	3,297	3,496	64,900	65,000	3,773	3,673	3,873

If line 39	is –	And you	are -		If line 39	) is –	And you	are -		If line 39	9 is -	And you		
		Single or Head	Married filing	Married filing			Single or Head	Married filing	Married filing			Single or Head	Married filing	Married filing
At	But less	of a household	jointly	sepa- rately	At	But less	of a household	jointly	sepa- rately	At	But less	of a household	jointly	sepa- rately
least	than	Your tax	is –		least	than	Your tax	is –		least	than	Your tax	is –	
	5,000	T				,000					,000			
65,000 65,100 65,200	65,100 65,200 65,300	3,779 3,785 3,792 3,798	3,679 3,686 3,692	3,879 3,885 3,891 3,898	71,000 71,100 71,200 71,300	71,100 71,200 71,300	4,155 4,162 4,168	4,056 4,062 4,068 4,074	4,255 4,261 4,268	77,000 77,100 77,200 77,300	77,100 77,200 77,300	4,532 4,538 4,544 4,550	4,432 4,438 4,444	4,631 4,638 4,644 4,650
65,300 65,400 65,500	65,400 65,500 65,600	3,798 3,804 3,811	3,698 3,704 3,711	3,898 3,904 3,910	71,300 71,400 71,500	71,400 71,500 71,600	4,174 4,180 4,187	4,074 4,081 4,087	4,274 4,280 4,286	77,400	77,400 77,500 77,600	4,550 4,557 4,563	4,451 4,457 4,463	4,650 4,656 4,663
65,600 65,700 65,800	65,700 65,800 65,900	3,817 3,823 3,829	3,717 3,723 3,729	3,916 3,923 3,929	71,600 71,700 71,700 71,800	71,700 71,700 71,800 71,900	4,193 4,199 4,206	4,097 4,093 4,099 4,106	4,293 4,299 4,305	77,600 77,700 77,800	77,700 77,700 77,800 77,900	4,569 4,575 4,582	4,469 4,476 4,482	4,669 4,675 4,681
65,900	66,000	3,836	3,736	3,935	71,900	72,000	4,212	4,112	4,312	77,900	78,000	4,588	4,488	4,688
	6,000	0.040	0 = 10	0.010		,000	1.010				,000	. = 0.1		
66,000 66,100 66,200 66,300 66,400	66,100 66,200 66,300 66,400 66,500	3,842 3,848 3,854 3,861 3,867	3,742 3,748 3,755 3,761 3,767	3,942 3,948 3,954 3,960 3,967	72,000 72,100 72,200 72,300 72,400	72,100 72,200 72,300 72,400 72,500	4,218 4,224 4,231 4,237 4,243	4,118 4,124 4,131 4,137 4,143	4,318 4,324 4,330 4,337 4,343	78,000 78,100 78,200 78,300 78,400	78,100 78,200 78,300 78,400 78,500	4,594 4,601 4,607 4,613 4,619	4,494 4,501 4,507 4,513 4,519	4,694 4,700 4,707 4,713 4,719
66,500 66,600 66,700 66,800 66,900	66,600 66,700 66,800 66,900 67,000	3,873 3,879 3,886 3,892 3,898	3,773 3,780 3,786 3,792 3,798	3,973 3,979 3,985 3,992 3,998	72,500 72,600 72,700 72,800 72,900	72,600 72,700 72,800 72,900 73,000	4,249 4,256 4,262 4,268 4,274	4,150 4,156 4,162 4,168 4,175	4,349 4,355 4,362 4,368 4,374	78,500 78,600 78,700 78,800 78,900	78,600 78,700 78,800 78,900 79,000	4,626 4,632 4,638 4,644 4,651	4,526 4,532 4,538 4,545 4,551	4,725 4,732 4,738 4,744 4,750
67	7,000				73	,000				79	,000			
67,000 67,100 67,200 67,300 67,400	67,100 67,200 67,300 67,400 67,500	3,905 3,911 3,917 3,923 3,930	3,805 3,811 3,817 3,824 3,830	4,004 4,011 4,017 4,023 4,029	73,000 73,100 73,200 73,300 73,400	73,100 73,200 73,300 73,400 73,500	4,281 4,287 4,293 4,300 4,306	4,181 4,187 4,193 4,200 4,206	4,380 4,387 4,393 4,399 4,406	79,000 79,100 79,200 79,300 79,400	79,100 79,200 79,300 79,400 79,500	4,657 4,663 4,670 4,676 4,682	4,557 4,563 4,570 4,576 4,582	4,757 4,763 4,769 4,775 4,782
67,500 67,600 67,700 67,800 67,900	67,600 67,700 67,800 67,900 68,000	3,936 3,942 3,948 3,955 3,961	3,836 3,842 3,849 3,855 3,861	4,036 4,042 4,048 4,054 4,061	73,500 73,600 73,700 73,800 73,900	73,600 73,700 73,800 73,900 74,000	4,312 4,318 4,325 4,331 4,337	4,212 4,219 4,225 4,231 4,237	4,412 4,418 4,424 4,431 4,437	79,500 79,600 79,700 79,800 79,900	79,600 79,700 79,800 79,900 80,000	4,688 4,695 4,701 4,707 4,713	4,588 4,595 4,601 4,607 4,614	4,788 4,794 4,801 4,807 4,813
	3,000					000					,000			
68,000 68,100 68,200 68,300 68,400	68,100 68,200 68,300 68,400 68,500	3,967 3,974 3,980 3,986 3,992	3,867 3,874 3,880 3,886 3,892	4,067 4,073 4,080 4,086 4,092	74,000 74,100 74,200 74,300 74,400	74,100 74,200 74,300 74,400 74,500	4,343 4,350 4,356 4,362 4,369	4,244 4,250 4,256 4,262 4,269	4,443 4,449 4,456 4,462 4,468	80,000 80,100 80,200 80,300 80,400	80,100 80,200 80,300 80,400 80,500	4,720 4,726 4,732 4,738 4,745	4,620 4,626 4,632 4,639 4,645	4,819 4,826 4,832 4,838 4,844
68,500 68,600 68,700 68,800 68,900	68,600 68,700 68,800 68,900 69,000	3,999 4,005 4,011 4,017 4,024	3,899 3,905 3,911 3,918 3,924	4,098 4,105 4,111 4,117 4,123	74,500 74,600 74,700 74,800 74,900	74,600 74,700 74,800 74,900 75,000	4,375 4,381 4,387 4,394 4,400	4,275 4,281 4,287 4,294 4,300	4,475 4,481 4,487 4,493 4,500	80,500 80,600 80,700 80,800 80,900	80,600 80,700 80,800 80,900 81,000	4,751 4,757 4,764 4,770 4,776	4,651 4,657 4,664 4,670 4,676	4,851 4,857 4,863 4,870 4,876
	9,000					000					,000			
69,000 69,100 69,200 69,300 69,400	69,100 69,200 69,300 69,400 69,500	4,030 4,036 4,043 4,049 4,055	3,930 3,936 3,943 3,949 3,955	4,130 4,136 4,142 4,148 4,155	75,000 75,100 75,200 75,300 75,400	75,100 75,200 75,300 75,400 75,500	4,406 4,412 4,419 4,425 4,431	4,306 4,313 4,319 4,325 4,331	4,506 4,512 4,518 4,525 4,531	81,000 81,100 81,200 81,300 81,400	81,100 81,200 81,300 81,400 81,500	4,782 4,789 4,795 4,801 4,807	4,683 4,689 4,695 4,701 4,708	4,882 4,888 4,895 4,901 4,907
69,500 69,600 69,700 69,800 69,900	69,600 69,700 69,800 69,900 70,000	4,061 4,068 4,074 4,080 4,086	3,961 3,968 3,974 3,980 3,987	4,161 4,167 4,174 4,180 4,186	75,500 75,600 75,700 75,800 75,900	75,600 75,700 75,800 75,900 76,000	4,438 4,444 4,450 4,456 4,463	4,338 4,344 4,350 4,356 4,363	4,537 4,543 4,550 4,556 4,562	81,500 81,600 81,700 81,800 81,900	81,600 81,700 81,800 81,900 82,000	4,814 4,820 4,826 4,833 4,839	4,714 4,720 4,726 4,733 4,739	4,913 4,920 4,926 4,932 4,939
	0,000					,000					,000			
70,000 70,100 70,200 70,300 70,400	70,100 70,200 70,300 70,400 70,500	4,093 4,099 4,105 4,111 4,118	3,993 3,999 4,005 4,012 4,018	4,192 4,199 4,205 4,211 4,217	76,000 76,100 76,200 76,300 76,400	76,100 76,200 76,300 76,400 76,500	4,469 4,475 4,481 4,488 4,494	4,369 4,375 4,382 4,388 4,394	4,569 4,575 4,581 4,587 4,594	82,000 82,100 82,200 82,300 82,400	82,100 82,200 82,300 82,400 82,500	4,845 4,851 4,858 4,864 4,870	4,745 4,751 4,758 4,764 4,770	4,945 4,951 4,957 4,964 4,970
70,500 70,600 70,700 70,800 70,900	70,600 70,700 70,800 70,900 71,000	4,124 4,130 4,137 4,143 4,149	4,024 4,030 4,037 4,043 4,049	4,224 4,230 4,236 4,243 4,249	76,500 76,600 76,700 76,800 76,900	76,600 76,700 76,800 76,900 77,000	4,500 4,506 4,513 4,519 4,525	4,400 4,407 4,413 4,419 4,425	4,600 4,606 4,612 4,619 4,625	82,500 82,600 82,700 82,800 82,900	82,600 82,700 82,800 82,900 83,000	4,876 4,883 4,889 4,895 4,901	4,777 4,783 4,789 4,795 4,802	4,976 4,982 4,989 4,995 5,001
												Con	tinued on	next page

Married filing sepa-

rately

5,760 5,766 5,772 5,779

5,785

5,791 5,797 5,804 5,810

5,816

5,823 5,829 5,835

5,841

5,848

5,854

5,860

5,866

5,873

5,879

5,885

5,892

5,898

5,904 5,910

5,917

5,923

5,929 5,935

5,942

5,948

5,954 5,961 5,967

5,973

5,979

5,986 5,992 5,998

6,004

6,011 6,017

6,023

6,029 6,036

6,042

6,048

6,055

6,061 6,067

If line 39	is –	And you	are -		If line 39	9 is –	And you	are -		If line 3	9 is <b>–</b>	And you	are -
At	But less	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At	But less	Single or Head of a household	Married filing jointly	Married filing sepa-rately	At	But less	Single or Head of a household	Married filing jointly
least	than	Your tax	is –		least	than	Your tax	is –		least	than	Your tax	is –
83	,000				89	,000				95	,000		
83,000 83,100 83,200 83,300 83,400	83,100 83,200 83,300 83,400 83,500	4,908 4,914 4,920 4,927 4,933	4,808 4,814 4,820 4,827 4,833	5,007 5,014 5,020 5,026 5,033	89,000 89,100 89,200 89,300 89,400	89,100 89,200 89,300 89,400 89,500	5,284 5,290 5,297 5,303 5,309	5,184 5,190 5,197 5,203 5,209	5,384 5,390 5,396 5,402 5,409	95,000 95,100 95,200 95,300 95,400	95,100 95,200 95,300 95,400 95,500	5,660 5,666 5,673 5,679 5,685	5,560 5,567 5,573 5,579 5,585
83,500 83,600 83,700 83,800 83,900	83,600 83,700 83,800 83,900 84,000	4,939 4,945 4,952 4,958 4,964	4,839 4,846 4,852 4,858 4,864	5,039 5,045 5,051 5,058 5,064	89,500 89,600 89,700 89,800 89,900	89,600 89,700 89,800 89,900 90,000	5,315 5,322 5,328 5,334 5,340	5,215 5,222 5,228 5,234 5,241	5,415 5,421 5,428 5,434 5,440	95,500 95,600 95,700 95,800 95,900	95,600 95,700 95,800 95,900 96,000	5,692 5,698 5,704 5,710 5,717	5,592 5,598 5,604 5,610 5,617
84	,000				90	,000				96	,000		
84,000 84,100 84,200 84,300 84,400	84,100 84,200 84,300 84,400 84,500	4,970 4,977 4,983 4,989 4,996	4,871 4,877 4,883 4,889 4,896	5,070 5,076 5,083 5,089 5,095	90,000 90,100 90,200 90,300 90,400	90,100 90,200 90,300 90,400 90,500	5,347 5,353 5,359 5,365 5,372	5,247 5,253 5,259 5,266 5,272	5,446 5,453 5,459 5,465 5,471	96,000 96,100 96,200 96,300 96,400	96,100 96,200 96,300 96,400 96,500	5,723 5,729 5,735 5,742 5,748	5,623 5,629 5,636 5,642 5,648
84,500 84,600 84,700 84,800 84,900	84,600 84,700 84,800 84,900 85,000	5,002 5,008 5,014 5,021 5,027	4,902 4,908 4,914 4,921 4,927	5,102 5,108 5,114 5,120 5,127	90,500 90,600 90,700 90,800 90,900	90,600 90,700 90,800 90,900 91,000	5,378 5,384 5,391 5,397 5,403	5,278 5,284 5,291 5,297 5,303	5,478 5,484 5,490 5,497 5,503	96,500 96,600 96,700 96,800 96,900	96,600 96,700 96,800 96,900 97,000	5,754 5,760 5,767 5,773 5,779	5,654 5,661 5,667 5,673 5,679
85	,000				91	,000				97	,000		
85,000 85,100 85,200 85,300 85,400	85,100 85,200 85,300 85,400 85,500	5,033 5,039 5,046 5,052 5,058	4,933 4,940 4,946 4,952 4,958	5,133 5,139 5,145 5,152 5,158	91,000 91,100 91,200 91,300 91,400	91,100 91,200 91,300 91,400 91,500	5,409 5,416 5,422 5,428 5,434	5,310 5,316 5,322 5,328 5,335	5,509 5,515 5,522 5,528 5,534	97,000 97,100 97,200 97,300 97,400	97,100 97,200 97,300 97,400 97,500	5,786 5,792 5,798 5,804 5,811	5,686 5,692 5,698 5,705 5,711
85,500 85,600 85,700 85,800 85,900	85,600 85,700 85,800 85,900 86,000	5,065 5,071 5,077 5,083 5,090	4,965 4,971 4,977 4,983 4,990	5,164 5,170 5,177 5,183 5,189	91,500 91,600 91,700 91,800 91,900	91,600 91,700 91,800 91,900 92,000	5,441 5,447 5,453 5,460 5,466	5,341 5,347 5,353 5,360 5,366	5,540 5,547 5,553 5,559 5,566	97,500 97,600 97,700 97,800 97,900	97,600 97,700 97,800 97,900 98,000	5,817 5,823 5,829 5,836 5,842	5,717 5,723 5,730 5,736 5,742
	,000					,000					,000		
86,000 86,100 86,200 86,300 86,400	86,100 86,200 86,300 86,400 86,500	5,096 5,102 5,108 5,115 5,121	4,996 5,002 5,009 5,015 5,021	5,196 5,202 5,208 5,214 5,221	92,000 92,100 92,200 92,300 92,400	92,100 92,200 92,300 92,400 92,500	5,472 5,478 5,485 5,491 5,497	5,372 5,378 5,385 5,391 5,397	5,572 5,578 5,584 5,591 5,597	98,000 98,100 98,200 98,300 98,400	98,100 98,200 98,300 98,400 98,500	5,848 5,855 5,861 5,867 5,873	5,748 5,755 5,761 5,767 5,773
86,500 86,600 86,700 86,800 86,900	86,600 86,700 86,800 86,900 87,000	5,127 5,133 5,140 5,146 5,152	5,027 5,034 5,040 5,046 5,052	5,227 5,233 5,239 5,246 5,252	92,500 92,600 92,700 92,800 92,900	92,600 92,700 92,800 92,900 93,000	5,503 5,510 5,516 5,522 5,528	5,404 5,410 5,416 5,422 5,429	5,603 5,609 5,616 5,622 5,628	98,500 98,600 98,700 98,800 98,900	98,600 98,700 98,800 98,900 99,000	5,880 5,886 5,892 5,898 5,905	5,780 5,786 5,792 5,799 5,805
87	,000				93	,000				99	,000		
87,000 87,100 87,200 87,300 87,400	87,100 87,200 87,300 87,400 87,500	5,159 5,165 5,171 5,177 5,184	5,059 5,065 5,071 5,078 5,084	5,258 5,265 5,271 5,277 5,283	93,000 93,100 93,200 93,300 93,400	93,100 93,200 93,300 93,400 93,500	5,535 5,541 5,547 5,554 5,560	5,435 5,441 5,447 5,454 5,460	5,634 5,641 5,647 5,653 5,660	99,000 99,100 99,200 99,300 99,400	99,100 99,200 99,300 99,400 99,500	5,911 5,917 5,924 5,930 5,936	5,811 5,817 5,824 5,830 5,836
87,500 87,600 87,700 87,800 87,900	87,600 87,700 87,800 87,900 88,000	5,190 5,196 5,202 5,209 5,215	5,090 5,096 5,103 5,109 5,115	5,290 5,296 5,302 5,308 5,315	93,500 93,600 93,700 93,800 93,900	93,600 93,700 93,800 93,900 94,000	5,566 5,572 5,579 5,585 5,591	5,466 5,473 5,479 5,485 5,491	5,666 5,672 5,678 5,685 5,691	99,500 99,600 99,700 99,800 99,900	99,600 99,700 99,800 99,900 100,000	5,942 5,949 5,955 5,961 5,967	5,842 5,849 5,855 5,861 5,868
	,000					,000							
88,000 88,100 88,200 88,300 88,400	88,100 88,200 88,300 88,400 88,500	5,221 5,228 5,234 5,240 5,246	5,121 5,128 5,134 5,140 5,146	5,321 5,327 5,334 5,340 5,346	94,000 94,100 94,200 94,300 94,400	94,100 94,200 94,300 94,400 94,500	5,597 5,604 5,610 5,616 5,623	5,498 5,504 5,510 5,516 5,523	5,697 5,703 5,710 5,716 5,722		Ĺ	00 or ovuse the	
88,500 88,600 88,700 88,800 88,900	88,600 88,700 88,800 88,900 89,000	5,253 5,259 5,265 5,271 5,278	5,153 5,159 5,165 5,172 5,178	5,352 5,359 5,365 5,371 5,377	94,500 94,600 94,700 94,800 94,900	94,600 94,700 94,800 94,900 95,000	5,629 5,635 5,641 5,648 5,654	5,529 5,535 5,541 5,548 5,554	5,729 5,735 5,741 5,747 5,754	Га	ax Compu on	page 50	

## 2015 Tax Computation Worksheet – Line 40

**Caution** Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

### Section A – Use if your filing status is Single or Head of household. Complete the row below that applies to you.

•			•		
Taxable income. If line 39 is –	(a) Fill in the amount from line 39	<b>(b)</b> Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least \$100,000 but less than \$244,270	\$	x 6.27% (.0627)	\$	\$ 299.47	\$
\$244,270 or over	\$	x 7.65% (.0765)	\$	\$3,670.40	\$

# Section B – Use if your filing status is Married filing jointly. Complete the row below that applies to you.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	<b>(b)</b> Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least \$100,000 but less than \$325,700	\$	x 6.27% (.0627)	\$	\$ 399.33	\$
\$325,700 or over	\$	x 7.65% (.0765)	\$	\$4,893.99	\$

## Section C – Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	<b>(b)</b> Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least \$100,000 but less than \$162,850	\$	x 6.27% (.0627)	\$	\$ 199.76	\$
\$162,850 or over	\$	x 7.65% (.0765)	\$	\$2,447.09	\$

# LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

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

NAME(S)		SOCIAL SE	CURITY NUMBER	
Please You Sp	√ one: (If married filing joint return chec	k one box for each spouse.)	)	
	Full-year Wisconsin resident; did no	t change domicile from Wisc	consin during 2015.	
	Changed legal residence from Wisc	onsin during 2015; have not	moved back to Wisconsin.	
	Changed legal residence from Wisc	onsin during or before 2015	; have moved back to Wisconsin	
	Changed legal residence to Wiscons	sin from	(state) on	(date) during
	Changed legal residence to Wiscons 2015; no previous Wisconsin reside	ncy. If you check this box, do	o not complete the rest of the qu	estionnaire.
	Was a nonresident of Wisconsin for (Nonresident alien; please indicate of			
or that ch	anged your legal residence from Wisconange, answer the following questions what date did you move from Wisconsi	n?		
	nen you moved from Wisconsin, did you you moved back to Wisconsin, indicate o			
2. Did yo	ou establish a legal residence in another	state? If yes, in	which state and on what date?	
b. Wa	what date did you begin working in you as your job permanent, te	mporary, or season	al? Check one and explain _	
-	egister to vote?	-	If no, why not?	
	rchase a home?			
c. Ob	tain a driver's license?	If yes, when?	If no, why not?	
	egister an auto or other vehicle?			
	e resident income tax returns?	- · · · · · · · · · · · · · · · · · · ·	If no, why not?_	
	changing your legal residence from Wis rformed services for income in Wiscons		s when?	
	rchased/renewed Wisconsin auto licens		es, when?	
	enewed a Wisconsin driver's license?			
d. Vo	ted in Wisconsin, in person or by absen	tee ballot?	es, when?	
	tended or sent your children to Wisconsi			
	rchased a Wisconsin resident hunting, f		· · · · · · · · · · · · · · · · · · ·	
	pe of license?		nty purchased in?	
	sted Wisconsin as your state of legal res	sidence for purposes of you	ur auto insurance?	
	sted Wisconsin as your state of legal res			
i. Lis	sted Wisconsin as your state of legal res	idence for purposes of any	legal proceedings?	If yes, when?
	tained or renewed any Wisconsin trade			
9. If you	answered "yes" to any of the questions	8a through 8j, please expla	ain why you have taken such ac	ction.
	ou or your spouse own the real estate yo			
	sed of it? If yes, when? often?	If you still own th	ne Wisconsin home, what use d	o you make of it and
	established a legal residence in a new s	tate but are using a Wiscon	sin address on your 2015 tax re	turns, please explain