

2014 Codes for Other Additions and Other Subtractions

| Codes for Other Additions (line 4) | |
|---|---|
| 01 | Distributions from EdVest and Tomorrow's Scholar College Savings Account |
| 02 | Federal Net Operating Loss Carryover |
| 03 | Income (Lump-Sum Distributions) Reported on Federal Form 4972 |
| 04 | Farmland Preservation Credit |
| 05 | Excess Distribution From a Passive Foreign Investment Company |
| 06 | Expenses paid to related entities |
| 07 | Amounts Not Deductible for Wisconsin |
| 08 | Development Zone Credit |
| 09 | Technology Zone Credit |
| 10 | Enterprise Zone Jobs Credit |
| 11 | Manufacturing Investment Credit |
| 12 | Economic Development Tax Credit |
| 13 | Jobs Tax Credit |
| 14 | Woody Biomass Harvesting and Processing Credit |
| 15 | Community Rehabilitation Program Credit |
| 16 | Research Expense Credit |
| 17 | Manufacturing and Agriculture Credit |
| 18 | Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets - NEW |
| Codes for Other Subtractions (line 11) | |
| 01 | Medical Care Insurance |
| 02 | Long-Term Care Insurance |
| 03 | Tuition Expenses |
| 04 | Military and Uniformed Services Retirement Benefits |
| 05 | Local and State Retirement Benefits |
| 06 | Federal Retirement Benefits |
| 07 | Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits |
| 08 | Adoption Expenses |
| 09 | Recoveries of Federal Itemized Deductions |
| 10 | Wisconsin Net Operating Loss Carryforward |
| 11 | Native Americans |

| Codes for Other Subtractions (line 11) | |
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| 12 | Amounts Not Taxable by Wisconsin |
| 13 | Farm Loss Carryover |
| 14 | Contributions to a Wisconsin State-Sponsored College Savings Program |
| 15 | Distributions from Wisconsin State-Sponsored College Savings and Tuition Programs |
| 16 | Disability Income Exclusion |
| 17 | Sale of Business Assets or Assets Used in Farming to a Related Person |
| 18 | Repayment of Income Previously Taxed |
| 19 | Human Organ Donation |
| 20 | Reserve or National Guard Members |
| 21 | Expenses Paid to Related Entities |
| 22 | Private School Tuition NEW |
| 23 | Legislator's Per Diem |
| 24 | ATV Corridors |
| 25 | Interest, Rental Payments, Intangible Expenses, and Management Fees Reported as Income by a Related Entity |
| 26 | Retirement Income Exclusion |
| 27 | Sales of Certain Insurance Policies |
| 28 | Child and Dependent Care Expenses |
| 29 | Relocated Business |
| 30 | Job Creation |
| 31 | Combat Zone Related Death NEW LAST YEAR |
| 32 | Physician or Psychiatrist Grant NEW |
| 33 | Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets |
| Codes for Additions To or Subtractions From Income (line 4 or 11) | |
| 51 | Tax-option (S) Corporation Adjustments |
| 52 | Your Share of Partnership, Trust, or Estate Adjustments |
| 53 | Differences in Federal and Wisconsin Basis of Assets |
| 54 | Differences in Federal and Wisconsin Basis of Partnership Interest |
| 55 | Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income |