

1NPR

Form 1NPR instructions

2008

Wisconsin income tax for nonresidents and part-year residents

New This Year!

- **Social Security Benefits** Social security benefits are no longer taxable by Wisconsin (page 15).
- **Tuition Deduction** The maximum subtraction for tuition paid is increased to \$5,114 per student (page 17).
- **Medical Care Insurance** The subtraction for medical care insurance is expanded to include a person whose employer pays a portion of the cost of the insurance (page 9).
- **Section 179 Expense for Farmers** Persons actively engaged in farming may claim a sec. 179 expense deduction of up to \$115,000. Complete Schedule I before completing Form 1NPR.
- **Schedule CR** Certain business credits must be consolidated on Schedule CR (pages 27 and 33).
- **Expenses Paid to Related Parties** The treatment of interest and rental expenses paid to a related party has changed (pages 20 and 21).

Tax Tips

- If you changed your domicile from Wisconsin during 2008, be sure to complete the Legal Residence (Domicile) Questionnaire on page 47.
- See Tips on Paper Filing Your Return (page 3). Following these tips will prevent delays in processing your return.
- Attach with a paper clip a complete copy of your federal tax return and any other required schedules. Do not staple your return.
- Do you have to make estimated tax payments for 2009? If yes, and you do not receive the form in the mail, contact any department office or go to our website at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES.



Call For Help ...

Telephone help numbers and office locations are on **Page 6**.

**Filing Deadline is
Wednesday, April 15, 2009**

FEDERAL PRIVACY ACT

In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of Section 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and the issuance of refund checks.

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TIPS ON PAPER FILING YOUR RETURN

When you paper file your return, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the scanner cannot correctly read the information on the return. **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 **BLOCK CAPITAL LETTERS** like this →

Your legal last name SMITH	Legal first name JOSEPH	M.I. J
If a joint return, spouse's legal last name SMITH	Spouse's legal first name MARY	M.I. E
Home address (number and street) 2375 N 7 ST		
City or post office ANYWHERE	State WI	Zip code 55555

- **NEVER USE COMMAS OR DOLLAR SIGNS** when filling in dollar amounts. They can be misread by scanners.
- 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 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- Do not add cents in front of the preprinted zeros on entry lines as shown below.

School property tax credit			
a Rent paid in 2008–heat included	2345.00	}	Find credit from table page 25 . 42a
Rent paid in 2008–heat not included	5678.00		
b Property taxes paid on home in 2008	.00	▶	Find credit from table page 26 . 42b
			.00

- Do not cross out entries. Use correction fluid, if available, 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 or zeros with lines through them.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.
- Do not use staples.



Am I a resident, a nonresident, or a part-year resident?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2008.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2008.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2008.

What is domicile?

Your domicile is your true, fixed, and permanent home where you intend to remain permanently and indefinitely and to which, whenever absent, you intend to return. It is often referred to as "legal residence." You can be physically present or residing in one locality but maintain a domicile in another. You can have only one domicile at any time.

Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent, and
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 47, 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 Publication 104, *Wisconsin Taxation of Military Personnel*. See page 6 for information on how to get this publication.

Aliens If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a 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 a "green card."

- If you are a nonimmigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example A foreign student in this country with an "F" visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student's alien status, the student maintains his or her domicile in his or her homeland. The student is 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 2008, you must file a Wisconsin return.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn't include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest.

Other filing requirements You may have to file a return even if your gross income is less than \$2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person's income tax return (for example, on your parent's return) and you have gross income of more than \$900 which included at least \$301 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, 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 2008, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 33 of Form INPR, fill in a 0 on line 40, and complete lines 68, 69, 78, 80, 81, and 82. 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, Michigan, or Minnesota, see the exception under line 1 instructions on page 10.

What income does Wisconsin tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren't a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin (see exception under line 1 instructions on page 10).
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, limited liability companies (LLCs), and tax-option (S) corporations.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- 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 2008, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2008, you may file Wisconsin Form WI-Z, Form 1A, or Form 1. Read the instructions for those forms to figure out which one is right for you. Those forms aren't in this booklet. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. Wisconsin has expanded its federal/state e-filing program to include certain Forms 1NPR. You may now e-file Form 1NPR if:

- You were a full-year resident of a reciprocal state (Minnesota, Michigan, Kentucky, Indiana, or Illinois) and are only filing to obtain a refund of Wisconsin tax withheld in error from your wages, or
- Your only income taxable to Wisconsin was from wages, salaries, tips, etc., interest, and dividends (lines 1, 2 and 3 of Column B of Form 1NPR), your only deductions are the standard deduction and personal exemptions, and the only credits you qualify to claim are either the school property tax credit, armed forces member credit, working families tax credit, married couple credit, Wisconsin withholding, or estimated tax.

For more information on e-filing, go to the department's website at www.revenue.wi.gov.

When should I file?

You should file as soon as you can, but not later than **April 15, 2009**. 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 2008 Wisconsin income tax returns and pay any tax due by March 2, 2009, to avoid interest for underpayment of estimated tax.

Need more time to file?

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to Get an Extension You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 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 15, 2009. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2009, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2009. Submit the payment with a 2008 Wisconsin Form 1-ES. You can get this form from our Internet website at www.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, or (2) you qualify for a federal extension because of service in a combat zone. See Special conditions below.)

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, fill in “02” in the box. If you qualify for an extension because of a presidentially-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) 266-2772
e-mail: income@revenue.wi.gov

Forms requests:
Mail Stop 5-77
PO Box 8949
Madison WI 53708-8949
phone: (608) 266-1961
website: www.revenue.wi.gov

Milwaukee – State Office Bldg, 819 N 6th St, Rm 408
(zip code 53203-1682)
income tax information (414) 227-4000
forms requests (414) 227-4000

Appleton – 265 W Northland Ave (zip code 54911-2091)
phone: (920) 832-2727

Eau Claire – State Office Bldg, 718 W Clairemont Ave
(zip code 54701-6190)
phone: (715) 836-2811

Other offices open on a limited schedule (generally Mondays) are: Fond du Lac, Green Bay, Hudson, Janesville, Oshkosh, Rhinelander, Superior, Waukesha, Wausau, and Wisconsin Rapids. The Department of Revenue also has an office in Chicago.

Internet address You can access the department’s website 24 hours a day, 7 days a week, at www.revenue.wi.gov. From this website, you can:

- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- Use e-mail to send us comments or request help

TTY equipment Telephone help is available using TTY equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

Can I get more information about the Wisconsin income tax law?

We have publications which give detailed information about specific areas of Wisconsin tax law.

Number and Title

- | | |
|-----|--|
| 102 | Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders |
| 103 | Reporting Capital Gains and Losses for Wisconsin |
| 104 | Wisconsin Taxation of Military Personnel |
| 106 | Wisconsin Tax Information for Retirees |
| 109 | Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2008 |
| 111 | How to Get a Private Letter Ruling From the Wisconsin Department of Revenue |
| 113 | Federal and Wisconsin Income Tax Reporting Under the Marital Property Act |
| 114 | Wisconsin Taxpayer Bill of Rights |
| 117 | Guide to Wisconsin Information Returns |
| 120 | Net Operating Losses for Individuals, Estates, and Trusts |
| 121 | Reciprocity |
| 122 | Tax Information for Part-Year Residents and Nonresidents |
| 125 | Credit for Tax Paid to Another State |
| 126 | How Your Retirement Benefits Are Taxed |
| 205 | Do You Owe Wisconsin Use Tax? |
| 400 | Wisconsin’s Recycling Surcharge |
| 405 | Wisconsin Taxation of Native Americans |
| 503 | Wisconsin Farmland Preservation Credit |
| 600 | Wisconsin Taxation of Lottery Winnings |
| 601 | Wisconsin Taxation of Pari-Mutuel Wager Winnings |

Questions About Refunds –

**Call: (608) 266-8100 in Madison or
1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada**

Visit our Website at: www.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 24 hours a day, 7 days a week, 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)266-2772 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 Internet website at www.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 2008 return for calendar year 2008 and fiscal years that begin in 2008. 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.

■ **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) by the federal Internal Revenue Service, fill in your ITIN wherever your social security number is requested on your return.

■ **Name and address** Print or type your legal name and address. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2007 and you are filing a joint return for 2008 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2007 return.

Fill in your PO Box number only if your post office does not deliver mail to your home.

Note

■ **Special conditions** Certain persons have to enter information in the Special Conditions section. For information on when to use the Special Conditions section, see:

- Special conditions under "Need more time to file?", page 6.
- Period covered, page 7.
- Exception for nonresident service members, page 10.
- Modification for Reserve and National Guard members, page 10.
- Subtraction for interest and rental expenses paid to related entities, page 20.
- Instructions relating to a Divorce Decree and Injured Spouse under Assembling Your Return, page 35.

If more than one special condition applies, fill in "99" in the Special Conditions box.

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

■ **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, 2008, 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 39. Fill in the number of the school district in which you lived on December 31, 2008, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2008. 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 2008 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 2008*. 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, 2008:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2008, and did not remarry in 2008.

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, 2008.
- Your spouse died in 2008 and you did not remarry in 2008.
- You were married at the end of 2008, and your spouse died in 2009 before filing a 2008 return.

A marriage means only a legal union between a man and a woman as husband and wife.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 2008. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2008 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 Even though a joint return usually produces the lowest tax, you and your spouse may be among the few married couples for whom separate returns are better. This will require the filing of two returns, one for 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 2008 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 2008 may be able to use this status. If you are married and qualify to file as head of household, be sure to fill in the “check here if married” space next to the arrow.

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.

■ **Resident status** Check the resident status to indicate your resident status in 2008. If you are married filing a joint return, also check one of the spaces to indicate your spouse’s resident status in 2008. 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” in this space.

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2007 or 2008 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 47.

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

Column A is labeled “Federal column.” In this column, lines 1-33, fill in the same amounts you reported on your federal return.

Note 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 you’re filing separate returns for IRS), report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report \$35,000 of wages in column A.) If you file separate returns for Wisconsin (but you’re filing a joint return for IRS), report in column A the amounts you would report on a federal return using a married filing separate status.

- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040. Differences between federal and Wisconsin law may occur because Wisconsin generally uses the federal law as amended to December 31, 2006.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2008 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.

- Deduction for tuition and fees.
- Deduction for educator expenses.
- The increase in expensing under sec. 179 (IRC).
- Deduction for health savings accounts and related provisions.
- Exclusion for small business stock.

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 2008 (for example, the special 30% or 50% bonus depreciation was not allowed for Wisconsin purposes), you must also make adjustments on Schedule I for 2008.

You may also have to fill in Schedule I if you sold property during 2008, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if you used different rates of depreciation or amortization for federal and Wisconsin purposes. See the instructions for Schedule I for more information.

Column B on Form 1NPR is labeled “Wisconsin column.” In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items that aren’t taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called “modifications”) that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instructions for that line.

Modifications for differences between federal and Wisconsin income

- **Differences in federal and Wisconsin basis of property** Are you depreciating (or amortizing) property, such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T, *Transitional Adjustments*. Enclose the completed Schedule T with your Form 1NPR. See page 6 for information on how to get Schedule T.

Did you sell (or otherwise dispose of) property that you are depreciating (or amortizing), such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T. 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 2008? 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 2008*. 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. 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.

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.

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).

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

If you are self-employed, complete Worksheet 1.

Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2008 while you were self-employed	1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse	2. _____
3. Subtract line 2 from line 1	3. _____
4. Net earnings from a trade or business* taxable to Wisconsin	4. _____
5. Total net earnings from a trade or business*	5. _____
6. Divide line 4 by line 5. Fill in decimal amount, but not more than 1.00	6. _____
7. Multiply line 3 by line 6	7. _____
8. Fill in the smaller of line 4 or line 7	8. _____
9. Fill in the amount of long-term care insurance that is included on line 29 of your federal Form 1040	9. _____
10. Add lines 8 and 9. Fill in here and in the Wisconsin column of line 23	10. _____
* 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 deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business.	

Employees and persons who had no employer and were not self-employed, complete Worksheet 2.

Note If you were employed for only part of the year or worked part-time, you may have to prorate the medical care insurance deduction on the basis of number of weeks worked during the year to total weeks (52) in the year. Any time you work one or more days during a week, you will be considered to have worked one week.

Example You were retired for all of 2008. However, you had a part-time job and worked one day per month during the year. Therefore, you are considered to have worked 12 weeks during the year. Your employer did not pay any portion of your health insurance. You paid \$8,000 for health insurance during the year. You may claim \$1,840 as an amount paid for medical care insurance while you were an employee whose employer did not contribute toward the cost of your insurance computed as follows:

$$\frac{12 \text{ (weeks worked)}}{52 \text{ (weeks in a year)}} = .23 \times \$8,000 = \$1,840$$

You should fill in \$1,840 on line 5 of Worksheet 2. The balance of \$6,160 (\$8,000 - \$1,840) should be filled in on line 1 of Worksheet 2 as the amount paid during a period in which you had no employer and were not self-employed.

Line 1 instructions – continued

Worksheet 2 – Others

1. Amount you paid in 2008 for medical care insurance during a period in which you had no employer and were not self-employed 1. _____
2. Multiply line 1 by .667 (66.7%) and fill in result . . . 2. _____
3. Amount you paid in 2008 for medical care insurance during a period in which you were employed and employer paid a portion of the cost of your insurance . . . 3. _____
4. Multiply line 3 by .10 (10%) 4. _____
5. Amount you paid in 2008 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance 5. _____
6. Add lines 2, 4 and 5 6. _____
7. Total taxable wages, salaries, tips, unearned income, and net earnings from a trade or business taxable by Wisconsin (of both spouses if married filing jointly) 7. _____
8. Total wages, salaries, tips, unearned income, and net earnings from a trade or business 8. _____
9. Divide line 7 by line 8. Fill in decimal amount, but not more than 1.00 9. _____
10. Multiply line 6 by line 9 10. _____
11. Fill in the smaller of line 7 or 10 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 11. _____

Note

■ **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

- **Residents of Illinois, Indiana, Kentucky, Michigan, or Minnesota** Don’t include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 5 states, Wisconsin doesn’t tax the wages of their residents.

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 68, 80, 81, and 82. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return). **Minnesota** residents must also submit Form W-222, *Statement of Minnesota Residency*, and a copy of their Minnesota income tax return. See page 6 for information on how to get Form W-222.

- See the instructions for line 10 for information on the taxation of income received while a nonresident of Wisconsin from a non-qualified deferred compensation plan.
- If you filed your federal return on Form 1040NR or Form 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B of line 1 of Form 1NPR.

Modifications

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

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.

Line 1 instructions – continued

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 2008.
2. You were under age 65 on December 31, 2008.
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 2008, you must file a joint return with your spouse.
5. You were a Wisconsin resident when you received the disability income.
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
7. Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Figure your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. See page 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.

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 in the next column to figure the interest taxable by Wisconsin. Save this worksheet for your records.

Modifications

- **State and municipal bond interest** Did you receive any state or municipal bond interest? If so, add to your federal income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses.)

Exception Do not include interest income from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wis-

Line 2 instructions – continued

consin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds, (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (8) local exposition district bonds, (9) Wisconsin professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (11) local cultural arts district bonds, (12) Wisconsin professional football stadium bonds, and (13) Wisconsin Aerospace Authority bonds. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

- **United States government interest and dividends** Did you include U.S. government interest in your federal income? If so, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn't taxable for Wisconsin purposes.

Caution Don't subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

Worksheet for Interest Income Taxable by Wisconsin	
1. Interest included in federal income	1. _____
2. U.S. government interest included on line 1	2. _____
3. Subtract line 2 from line 1	3. _____
4. Amount of interest on line 3 received while a Wisconsin resident and tax-option interest income from Wisconsin while a nonresident	4. _____
5. State and municipal bond interest received while a Wisconsin resident	5. _____
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR	6. _____

■ **Line 3 Ordinary dividends**

Federal column Fill in the amount from line 9a of federal Form 1040 or 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount of your dividends. (**Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to

Line 3 instructions – continued

Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Modification

- Did you receive ordinary dividends from a mutual fund which invests in U.S. government securities? If so, you can subtract from your federal income the portion of the ordinary dividends which the mutual fund advises you is from investment in U.S. government securities.

■ Line 4 Taxable refunds, credits, or offsets of state and local income taxes

Federal column Fill in the amount from line 10 of federal Form 1040.

Wisconsin column Don't fill in any amount on line 4. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

■ Line 5 Alimony received

Federal column Fill in the amount from line 11 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

■ Line 6 Business income or (loss)

Federal column Fill in the amount from line 12 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin businesses. *Part-year and full-year residents* – figure the income or loss from businesses in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin businesses while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ 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 60% exclusion for net long-term capital gain, and your deduction for net capital loss is limited to \$500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. See page 6 for information on how to get Schedule WD.

Line 7 instructions – continued

If the only amount on line 13 of Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust, you do not have to complete Schedule WD. Fill in 40% of the portion of the capital gain distribution received while a Wisconsin resident.

Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained 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.

■ 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 8.

■ 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, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensa-

Line 10 instructions – continued

tion plan must be included in the Wisconsin column to the extent attributable to personal services performed in Wisconsin unless:

- (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years, or
- (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as “mirror” plans.

Modifications

- **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10. Include on line 10 the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

CAUTION If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10, less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

Note No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

- **Military and uniformed services retirement benefits** Don’t include on line 10, column B retirement benefits received from:
 - (1) The U.S. military retirement system (including payments from the Retired Serviceman’s Family Protection Plan), and
 - (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.
- **Other retirement benefits** Don’t include on line 10, column B amounts received from the retirement systems listed below if:
 1. You were retired from the system before January 1, 1964, or
 2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964, or
 3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

The specific retirement systems are:

- A. Local and state retirement systems** – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee 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.

Line 10 instructions – continued

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

Line 11 instructions – continued

return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin.

(2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident. **(Caution** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)

(3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 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 8.

■ **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 8.

■ **Line 13 Unemployment compensation**

Federal column Fill in the amount 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 below.

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

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

* 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) 1. _____
2. Fill in your federal adjusted gross income from line 37 of federal Form 1040 (line 21 of Form 1040A, or line 4 of Form 1040EZ) 2. _____
3. Fill in \$18,000 if you checked box A; **or**
-0- if you checked box B; **or**
\$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7. 8. _____
9. Fill in the smaller amount of line 1 or line 8 9. _____

Line 15 instructions – continued

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.

Modifications

The modifications listed below may either increase or decrease the amount you fill in on line 15, column B. Treat any addition as a positive number and any subtraction as a negative number. **Enclose a description of each addition and subtraction you make on line 15.** Combine your modifications with your “other income” reportable in column B and fill in the net result. If the net result is a negative number, put a minus sign in front of the number.

- **Farm losses** Did you deduct farm losses from your Wisconsin income? If so, you may have to include part of your losses on line 15 if you were not actively engaged in farming. To be “actively engaged in farming” with respect to a farming operation, you must make a significant contribution of:

- Capital, equipment, or land, or a combination of capital, equipment, or land; and
- Active personal labor or active personal management, or a combination of both.

Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:

- The type of crops and livestock produced;
- The normal and customary farming practices of the area; and
- The total amount of labor and management which is necessary for such a farming operation in the area.

In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

Your combined net losses from farming operations in which you are *not* actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing separately).

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Include only losses that you included in the Wisconsin column of Form INPR.

Farm Loss Limits – Single persons and married persons filing joint return		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 55,000	..... Full Amount
55,000	..... 75,000	..... \$20,000
75,000	..... 100,000	..... 17,500
100,000	..... 150,000	..... 15,000
150,000	..... 200,000	..... 12,500
200,000	..... 250,000	..... 10,000
250,000	..... 300,000	..... 7,500
300,000	..... 600,000	..... 5,000
600,000	.....	..... No Loss

Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 27,500	..... Full Amount
27,500	..... 37,500	..... \$10,000
37,500	..... 50,000	..... 8,750
50,000	..... 75,000	..... 7,500
75,000	..... 100,000	..... 6,250
100,000	..... 125,000	..... 5,000
125,000	..... 150,000	..... 3,750
150,000	..... 300,000	..... 2,500
300,000	.....	..... No Loss

Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the above tables, include the excess on line 15.

Example For 2008, a single person who is a nonresident is not actively engaged in farming. He reports a loss of \$35,000 on Schedule E from a Wisconsin farm partnership, a profit of \$5,000 on Schedule E from the rental of Wisconsin farmland, and a loss of \$30,000 on Schedule E from an S corporation that operates a farm in California. The person's nonfarm Wisconsin adjusted gross income is \$60,000. His combined net losses from farming are \$35,000 (farm partnership loss). Since he's a nonresident, the S corporation loss isn't included in his Wisconsin income. The maximum farm loss he can deduct is \$20,000. He must include \$15,000 (\$35,000 combined net losses – \$20,000 maximum loss) on line 15.

- **Farm loss carryover** If you were subject to farm loss limitations (see modification for farm losses above for a description) on your 1993 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits or net gains from the sale or exchange of capital or business assets in the current taxable

Line 15 instructions – continued

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 2007 of \$30,000. For 2008 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 tax relief and farmland preservation credits** Did you receive farmland tax relief or farmland preservation credit in 2008? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland tax relief and farmland preservation credits which weren't included as income on your federal return.

- **Dairy and livestock farm investment credit** Fill in the amount of dairy and livestock farm investment credit that you computed for 2008. 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. (**Note** Dairy and livestock farm investment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

- **Federal net operating loss carryover** Don't include on line 15 any amount that you deducted on line 21 of federal Form 1040 as a federal net operating loss carryover.

- **Recoveries of federal itemized deductions** Don't include on line 15 any amount that you included in federal income that is a recovery of a federal itemized deduction from a prior year for which you didn't receive a Wisconsin tax benefit.

Example You deducted a casualty loss of \$2,000 as an itemized deduction on your 2007 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2007 Wisconsin return. In 2008, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2008 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 2008, 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.

- **Enterprise zone jobs credit** Fill in the amount of your enterprise zone jobs credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR. (**Note** Enterprise

Line 15 instructions – continued

zone jobs credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modification described on pages 13 and 14.)

- **Internet equipment credit** Fill in the amount of your Internet equipment credit you computed for 2008. 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. (**Note** Internet equipment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modification described on pages 13 and 14.)

- **Long-term care insurance** If you paid long-term care insurance costs during 2008, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

“Long-term care insurance policy” means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

“Long-term care insurance policy” does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. “Continuing care contract” means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person's life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000.
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person's estate (if the amount is expressed as a percentage of the person's estate) to the service provider upon the person's death.

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 2008 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	
1. Amount paid for long-term care insurance in 2008	1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040.	2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1	5. _____

Line 15 instructions – continued

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

$$\begin{array}{r} \text{Amount} \\ \text{from} \\ \text{line 5 of} \\ \text{worksheet} \end{array} \times \frac{\begin{array}{l} \text{Wages, unearned income, and} \\ \text{net earnings from a trade or} \\ \text{business* taxable by Wisconsin} \\ \text{Total wages, unearned income,} \\ \text{and net earnings from a trade} \\ \text{or business*} \end{array}}{\begin{array}{l} \text{Tentative} \\ \text{subtraction} \end{array}} =$$

* Use the total taxable wages, taxable unearned income (for example, interest, dividends, pensions, capital gains, etc.), and net earnings from a trade or business (include both spouses' income if married filing a joint return). Net earnings from a trade or business is income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

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

- **Development zones credit and technology zone credit** Include on line 15 the amount of your development zones credit from Wisconsin Schedule DC and your technology zone credit from Schedule TC. The amount of your development zones credit and technology zone credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Development zones credit and technology zone credit that you receive from a partnership or tax-option (S) corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)
- **Dairy Manufacturing Facility Investment Credit** Fill in the amount of dairy manufacturing facility investment credit you computed for 2008. The amount of your credit is income and must be reported on Form 1NPR. (**Note** Dairy manufacturing facility investment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)
- **Amounts not taxable by Wisconsin** Don't include on line 15 amounts not taxable by Wisconsin (less related expenses, except expenses used to figure the Wisconsin itemized deduction credit).

Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions set forth in section 32.19 of the Wisconsin Statutes.

- **Adoption expenses** If you were a full-year resident of Wisconsin for 2008 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2008, 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 2006, 2007, and 2008. Don't count amounts reimbursed

Line 15 instructions – continued

under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.

- **Tuition and fee expenses** You may be able to claim a subtraction for up to \$5,114 (per student) of the amount you paid during 2008 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 2008 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 or 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.

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.

Line 15 instructions – continued

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 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 35 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your filing status is:

Single or Head of Household

- If your federal adjusted gross income is \$50,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$50,000 but less than \$60,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$60,000 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If your federal adjusted gross income is \$80,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$80,000 but less than \$100,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$100,000 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If your federal adjusted gross income is \$40,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$40,000 but less than \$50,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$50,000 or more, you may not subtract any amount for tuition and fee expenses.

Line 15 instructions – continued

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

Tuition Expense Worksheet	
Caution Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.	
1. Amount paid for tuition and mandatory student fees in 2008. Do not fill in more than \$5,114 per student	1. _____
2. Fill in your federal adjusted gross income	2. _____
3. Fill in \$50,000 (\$80,000 if married filing joint return or \$40,000 if married filing separate return).	3. _____
4. Subtract line 3 from line 2	4. _____
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount	5. _____
6. Multiply line 1 by the decimal amount on line 5	6. _____
7. Subtract line 6 from line 1. This is the amount of tuition and fee expense to use in the formula in Step 2	7. _____

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

$$\begin{array}{rcl}
 \text{Tuition and fee expense}^* & \times & \frac{\begin{array}{l} \text{Wages, salaries, tips,} \\ \text{unearned income, and net earnings} \\ \text{from a trade or business}^{**} \\ \text{taxable by Wisconsin} \end{array}}{\begin{array}{l} \text{Total wages, salaries, tips,} \\ \text{unearned income, and net earnings} \\ \text{from a trade or business}^{**} \end{array}} & = & \begin{array}{l} \text{Tentative} \\ \text{subtraction} \end{array}
 \end{array}$$

* 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 2008, but not more than \$5,114 per student.

** If you are married filing a joint return, include the wages, salaries, tips, unearned income (for example, interest, dividends, etc.), and net earnings from a trade or business of both spouses. Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

Step 3 Your subtraction for tuition 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 (for example, EdVest or “tomorrow’s scholar”).

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child who is claimed as a dependent on your federal income tax return, or your grandchild, great-grandchild, niece, or nephew. The subtraction is equal to the

Line 15 instructions – continued

amount you contributed to the account during 2008, but not more than \$3,000 per beneficiary. In the case of a married couple filing a joint return, the total subtraction per beneficiary by the married couple may not exceed \$3,000 each year. The subtraction must be prorated as follows:

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

* If you are married filing a joint return, include the wages, salaries, tips, unearned income (for example, interest, dividends, etc.) and net earnings from a trade or business of both spouses. Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

Your subtraction is equal to the lesser of the tentative subtraction computed above or your total wages, salaries, tips, unearned income, and net earnings from a trade or business taxable to Wisconsin. If you are married filing a joint return, use the total of both spouse's income from these sources.

- **Distributions from Wisconsin state-sponsored college savings and tuition programs** If you included earnings from a qualified college savings or tuition program in your federal adjusted gross income, you may subtract that amount if either of the following applies:
 1. The earnings were due to a qualified withdrawal from a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar" college savings account).
 2. The earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.
- **Passive foreign investment company** Include on line 15 the amount of excess distribution from a passive foreign investment company which is allocable to Wisconsin and which has not been included in federal adjusted gross income (see federal Form 8621).
- **Sale of business assets or assets used in farming to a related person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:
 - The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.
 - The asset was held by you for more than 12 months.
 - The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Line 15 instructions – continued

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

Farming "Farming" means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset, see below.)

Business Assets "Business assets" are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

"Business assets" include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

"Business assets" do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset "used in farming.")

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 40% of the gain on the sale of the asset to the related person.
- If the amount on line 15 or 16 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD less the amount on line 7 of Schedule WD.

Line 15 instructions – continued

- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.

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

1. Amount from line 19 of Schedule WD. 1. _____
2. Net short-term gain, if any, from
line 7 of Schedule WD 2. _____
3. Subtract line 2 from line 1. 3. _____
4. Long-term gain on the sale
of asset to related person 4. _____
5. Total long-term capital gain
from line 14, column (g) of
Schedule WD 5. _____
6. Divide line 4 by line 5.
Fill in decimal amount. 6. _____
7. Multiply line 3 by line 6. This is your
subtraction for gain on the sale of
assets to a related person 7. _____

- **Repayment of income previously taxed** If you had to repay during 2008, 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.

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 72.

- **Human organ donation** If you were a full-year resident of Wisconsin for 2008 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.

Line 15 instructions – continued

- **Recapture of development zones investment credit** If you will be including an amount on line 66 as recapture of development zones investment credit, you may claim a subtraction for the amount of the recapture.
- **ATV corridors** To the extent included in federal adjusted gross income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.
- **Film production company investment credit** Fill in the amount of your film production company investment credit you computed for 2008. 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. (**Note** Film production company investment credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)
- **Film production services credit** Fill in the amount of your film production services credit you computed for 2008. 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. (**Note** Film production services credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)
- **Manufacturing Investment Credit** Fill in the amount of your manufacturing investment credit you computed for 2008. 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. (**Note** Manufacturing investment credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)
- **Ethanol and biodiesel fuel pump credit** Fill in the amount of your ethanol and biodiesel fuel pump credit you computed for 2008. 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. (**Note** Ethanol and biodiesel fuel pump credit that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)
- **Addition for interest and rental expenses paid to related entities** Fill in as an addition the amount deducted or excluded from your federal income for interest and rental expenses 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 interest and rental expenses paid to related entities** Were you required to make an addition modification for interest or rental expenses 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,

Line 15 instructions – continued

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 and rental payments reported as income by a related entity** Did you report to Wisconsin income from interest and rental payments 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.

■ **Line 17 Educator expenses**

Don’t fill in any amount on line 17. The Wisconsin definition of the Internal Revenue Code does not recognize the federal deduction for educator expenses.

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

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

Wisconsin column Fill in the amount from the federal column.

■ **Line 19 Health savings account deduction**

Don’t fill in any amount on line 19. The Wisconsin definition of the Internal Revenue Code does not recognize the federal health savings account deduction.

■ **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 One-half 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 self-employment tax. Use the following formula to figure the deduction:

$$\frac{\text{Net earnings from a trade or business taxable to Wisconsin}}{\text{Total net earnings from a trade or business}} \times \text{Self-employment tax deduction from line 27, Form 1040} = \text{Wisconsin self-employment tax deduction to line 21, Col. B Form 1NPR}$$

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 SIMPLE deduction allowable for Wisconsin.
- 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 SIMPLE 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:

$$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}} \times \begin{matrix} \text{Keogh} \\ \text{deduction} \\ \text{included in} \\ \text{line 28,} \\ \text{Form 1040} \end{matrix} = \begin{matrix} \text{Keogh deduction} \\ \text{allowable for} \\ \text{Wisconsin to} \\ \text{line 22, Col. B} \\ \text{Form 1NPR} \end{matrix}$$

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

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

$$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}} \times \begin{matrix} \text{Self-employed} \\ \text{SEP or SIMPLE} \\ \text{deduction} \\ \text{included} \\ \text{in line 28,} \\ \text{Form 1040} \end{matrix} = \begin{matrix} \text{Self-employed} \\ \text{SEP or SIMPLE} \\ \text{deduction allowable} \\ \text{for Wisconsin to} \\ \text{line 22, Col. B} \\ \text{Form 1NPR} \end{matrix}$$

* 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 29 instructions – continued

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

* Do not reduce your wages by losses from self-employment. Do not include your spouse’s wages or earnings from a trade or business.

■ **Line 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.

■ **Line 28 Tuition and fees deduction**

Don’t fill in any amount on line 28. The Wisconsin definition of the Internal Revenue Code does not recognize the federal tuition and fees deduction.

■ **Line 29 Domestic production activities deduction**

Federal column Fill in the amount from line 35 of federal Form 1040.

Wisconsin column Fill in the amount of the domestic production activities deduction allowable for Wisconsin. The amount to fill in is determined as follows:

- If the domestic production activities deduction is based on trade or business income that is not taxable to Wisconsin, fill in a zero in Col. B.

- If the domestic production activities deduction is based only on trade or business income that is taxable to Wisconsin, fill in the amount from the federal column in Col. B.
- If the domestic production activities deduction is based on trade or business income that is partially taxable to Wisconsin, use the following worksheet to determine the allowable deduction.

Worksheet – Domestic Production Activities

1. Domestic production activities deduction from line 35 of Form 1040 1. _____
2. Net earnings from a trade or business taxable by Wisconsin* . . . 2. _____
3. Total earnings from a trade or business* 3. _____
4. Divide line 2 by line 3. Fill in decimal amount 4. _____
5. Multiply line 1 by line 4. Fill in here and on line 29, Col. B, of Form 1NPR . . . 5. _____

* Use only earnings from the trade or business to which the domestic production activities deduction applies.

■ **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.

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, and expenses related to income from the rental of personal property. Instead, these items are included in the total on line 36 of Form 1040.

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.

■ **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 36c instructions – continued

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 or a negative amount, 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 "Exception" for line 36c.

Line 36b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2008, check line 36b and fill in 0 on line 36c. You can't claim a standard deduction.

Exception If, at the end of 2008, 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 2008 Standard Deduction Table on page 37. Find your income-level bracket using your federal income on line 33. Read across to the column showing your filing status to find your standard deduction. Fill in your standard deduction on line 36c. See Exceptions below.

Exceptions

- **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** If you file a short period return or claim an exclusion of income from sources within U.S. possessions, you can't claim a standard deduction. Fill in 0 on line 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 at the top of the next column 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 54 of Form 1NPR. You do not have to complete lines 38, 39, and 41-53.

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 37. 1. _____
2. Fill in the amount of your earned income* 2. _____
3. Addition amount 3. \$300.00
4. Add lines 2 and 3. If less than \$900, fill in \$900. 4. _____
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 36c of Form 1NPR 5. _____

* Earned income includes wages, salaries, tips, scholarships which are reported on a W-2, and other pay (line 1, federal column) and net earnings from self-employment (lines 6 and 12, federal column).

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, 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 40. 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 46 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 following exceptions).

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with Form 1NPR.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin.
- Interest – paid on a second home located outside Wisconsin.
 - paid on a residence which is a boat.
 - paid to purchase or hold U.S. government securities.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Note The line references on Schedule 1 are to Schedule A of federal Form 1040. If you are filing federal Form 1040NR, fill in only the amount from line 7 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1.

Line 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 2008 for living quarters used as your principal home or property taxes during 2008 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).

Line 42 instructions – continued

Married persons filing a joint return Figure your credit by using the rent and property taxes paid by both spouses.

Married persons filing separate returns or married persons filing as head of household Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons who jointly own a home or share rented living quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 42a and 42b.

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

Step 1 Rent paid in 2008 Fill in on the appropriate line(s) the total rent that you paid in 2008 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 2008 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 2008. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2008, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Use the Renter's School Property Tax Credit Table on page 25 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 following worksheet.

Renter's Worksheet	
<i>(Complete only if Exception described above applies)</i>	
1. Credit for rent with heat included (from Col. 1 of Table on page 25)	1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 25)	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).	

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 24.

Line 42b How do I figure the homeowner's school property tax credit

Step 1 Property taxes paid on home in 2008 Fill in the amount of property taxes you paid in 2008 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 2008.

Property taxes are further limited as follows:

- If you bought or sold your home during 2008, 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.

- If you owned a mobile home during 2008, 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.)
- 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 on page 26 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).

Line 42b instructions – continued

Homeowner’s School Property Tax Credit Table*

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 42b Credit is	At Least	But Less Than	Line 42b Credit is	At Least	But Less Than	Line 42b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500	or more	300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See “Special cases” on page 24.

■ **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 2008, and
- The military pay was for services performed **while stationed outside the United States**.

Line 48 instructions – continued

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 10 of the instructions for information on the exclusion.

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

■ **Line 49 Health insurance risk-sharing plan assessments credit**

The health insurance risk-sharing plan assessments credit may be claimed by a partner of a partnership, member of a limited liability company, or shareholder of a tax-option corporation who is a partner, member, or shareholder of an entity that is an insurer. Fill in the amount of your credit from Schedule 3K-1 or 5K-1 on line 49. Enclose a copy of the Schedule 3K-1 or 5K-1 with Form 1NPR.

■ **Line 50 Historic rehabilitation credits**

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 50. Enclose Schedule HR and the required certification with Form 1NPR.

Exception If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Fill in the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 on line 50. Enclose a copy of the schedules with Form 1NPR.

■ **Line 51 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 51 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 on page 27 to compute your credit.
- If the amount on line 32 of Form 1NPR is \$19,000 or more, leave line 51 blank. You do not qualify for the working families tax credit.

Line 51 instructions – continued

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2008
- 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 - 50 of Form 1NPR 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in \$19,000 4. _____
5. Fill in amount from line 32 of Form 1NPR. 5. _____
6. Subtract line 5 from line 4 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 51 of Form 1NPR 8. _____

■ **Line 52 Film production company investment credit**

An individual who has received certification from the Department of Commerce for expenses related to establishing a film production company in Wisconsin may be eligible for the credit. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim the film production company investment credit, complete Wisconsin Schedule FP. Fill in the amount from line 16 of Schedule FP on line 52. Enclose Schedule FP and the required certification with Form 1NPR.

Exception If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule FP. Fill in the film production company investment credit from your Schedule 2K-1, 3K-1, or 5K-1 on line 52. Enclose a copy of the schedule(s) with Form 1NPR.

■ **Line 55 Alternative minimum tax**

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

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

Line 55 instructions – continued

9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or cooperative.

To see if you owe this tax, get Schedule MT and its instructions. See page 6 for information on how to get Schedule MT.

■ **Line 57 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 *taxable* wages, salaries, tips, other employee compensation, scholarships and fellowships (only amounts reported on a W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn’t include deferred compensation (even though it may be reported on a W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don’t consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

■ **Line 58 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 approval or certification with Form 1NPR.** Fill in the amount from line 11 of Schedule CR on line 58. See page 6 for information on obtaining Schedule CR.

-  • **Schedule FP – Film production services credit** Special credits are available for a film production company, as approved by the Department of Commerce. See Schedule FP.
- **Schedule MS – Manufacturer’s sales tax credit** If you had unused manufacturer’s sales tax credit from 1998 through 2005, complete Schedule MS to determine the amount of carryover credit you may claim for 2008.
-  • **Schedule MI – Manufacturing investment credit** Persons certified by the Department of Commerce who had more than \$25,000 of unused manufacturer’s sales tax credit carry over on January 1, 2006, may be able to claim the manufacturing investment credit. See Schedule MI.
- **Schedule DI – Dairy and livestock farm investment credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. See Schedule DI.

Line 58 instructions – continued



Schedule EB – Ethanol and biodiesel fuel pump credit

A credit is available for a portion of the amount paid to install or retrofit pumps that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel. See Schedule EB.

- **Schedule DC – Development zones credits** Special tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Schedule TC – Technology zone credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- **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 Department of Commerce. See Schedule VC.
- **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 Department of Commerce that the fund manager invests in a certified business. See Schedule VC.
- **Schedule IE – Internet equipment credit** A credit is available based on the purchase of Internet equipment used in the broadband market. The amount of credit must be certified by the Department of Commerce (DOC). See Schedule IE.

Line 59 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 59. Be sure to enter in the space on line 59 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, Michigan, or Minnesota** 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 62 Recycling surcharge

The recycling surcharge applies to individuals who have trade or business activities in Wisconsin (including activities as a statutory employee) and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 62 of Form 1NPR. Enclose a copy of Schedule RS with Form 1NPR.

Line 63 Sales and use tax due on out-of-state purchases

Did you make any taxable purchases from out-of-state firms during 2008 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 63 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, 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 x 5% = \$15) on this purchase.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 63 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart below)	x _____ %
3. Amount of sales and use tax due for 2008 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 63 of Form 1NPR.	\$ _____

Sales and Use Tax Rate Chart		
In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2008.		
a. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.6%:		
Milwaukee	Ozaukee	Washington
b. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.1%:		
Racine	Waukesha	
c. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5%:		
Calumet	Kewaunee	Outagamie
Clark	Manitowoc	Sheboygan
Fond du Lac	Menominee	Winnebago

Line 64 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 64a through 64g. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 64a through 64g and fill in the total on line 64h.

Line 64 instructions – continued

Line 64a 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 64a.

Line 64b Packers football stadium donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 64b.

Line 64c Breast cancer research donation Your breast cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for breast cancer research projects. Fill in the amount you want to donate on line 64c.

Line 64d 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 64d.

Line 64e 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 64e.

Line 64f Firefighters memorial donation You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 64f.

Line 64g Prostate cancer research donation Your prostate cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for prostate cancer research projects. Fill in the amount you want to donate on line 64g.

■ **Line 65 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 or 49 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, and 53 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 in the total on line 61 of federal Form 1040).
- Tax on Archer MSA distributions (line 11b of federal Form 8853).

Line 65 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 65. Multiply the amount filled in by .33 (33%) and fill in the result on line 65. 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 66 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 66.

- **Recapture of development zones investment credit** You may be required to recapture development zones investment credit if you disposed of or stopped using in a development zone any property for which you claimed the investment credit in a prior year. See Part IV of Schedule DC for further information. Fill in the amount from line 34 of Schedule DC on line 66.
- **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** If an investment for which you claimed the angel investment credit in a prior year was held for less than one year, you must repay the amount of the credit that you received related to the investment.

- **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 68 Wisconsin income tax withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC or from Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 68. Paper clip readable copies of your withholding statements to page 1 of Form 1NPR.

Note Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R.

*Line 68 instructions – continued***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 69 2008 Wisconsin estimated tax paid and amount applied from 2007 return**

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2008. Include any overpayment from your 2007 return that you were allowed as credit to your 2008 Wisconsin estimated tax.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2007 returns that you and your spouse were allowed as credit to 2008 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 2008.

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 2008 and the name(s) and social security number(s) under which you made them.

CAUTION If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 69. Withholding from a pass-through entity should be included on line 68.

■ **Line 70 Earned income credit**

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

Line 70 instructions – continued

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 70.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a "qualifying child").

CAUTION For federal purposes only your first two qualifying children are counted. For Wisconsin purposes all of your qualifying children are counted.

Step 2 Fill in the **federal earned income credit** from line 40a of federal Form 1040A or line 64a of Form 1040.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	14%
3 or more	43%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 70. 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. The federal Schedule EIC requests information on two qualifying children. If you have a third qualifying child, also enclose a sheet giving the same information as requested on the Schedule EIC for your third child. Failure to provide this information may delay your refund.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 70. Write "EIC" in the space to the right of line 70. Complete your return through line 76 of Form 1NPR. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1NPR.

■ **Line 71 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 71. If you are claiming farmland preservation credit, enclose your completed Schedule FC with your Form 1NPR.

Line 74 instructions – continued

Line 72 Repayment credit

If you repaid during 2008, 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 2008.
- (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 72 of Form 1NPR. Enclose a statement showing how you computed your credit.

Line 73 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 73. Enclose your completed Schedule H with Form 1NPR.

Line 74 Farmland tax relief credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland tax relief credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the farmland tax relief credit.

Full-year residents – read the instructions which follow.

You may qualify for the farmland tax relief credit if you meet the following conditions:

1. You are a full-year resident of Wisconsin.
2. You or a member of your household must have been the owner of at least 35 acres of Wisconsin farmland during the 2008 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
3. Your 2007 property taxes for the farmland on which the credit is based must have been paid.
4. The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 2008 or at least a total of \$18,000 in gross farm profits for 2006, 2007, and 2008 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2008, you do not have to meet this gross farm profits requirement.

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the taxable year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If you rent out your farmland, the renter's gross farm profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refunds, or a previous year's farmland preservation or farmland tax relief credit.

Only one member of a household may claim the credit. If two or more members of a household each qualify (for example, where a husband and wife have entered into a farm partnership agreement), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.

A claimant may be (1) an individual, (2) each member of a partnership (except publicly traded partnerships) having a joint or common interest in land, (3) a shareholder in a tax-option (S) corporation, (4) the vendee under a land contract, or (5) a guardian on behalf of a ward. When farmland is subject to a life estate, the person who has an ownership interest and is operating the farm and paying the property taxes is the owner who may claim the credit.

Fill in the property taxes on your Wisconsin farmland (exclusive of improvements) in the space provided on line 74, but do not fill in more than \$7,894. The credit is based on property taxes levied on your farmland during the 2008 calendar year. This is your 2008 property tax bill (payable in 2009). You can use up to \$7,894 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (for example, farm buildings or a residence), special assessments, special charges, or interest.

Note Your property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land.

If you have more than one property tax bill, apply the formula to each bill separately.

$$\frac{\text{Assessed value of land}}{\text{Total assessed value of land and improvements}} \times \text{Property taxes levied in 2008 before lottery and gaming credit} = \text{Portion of property taxes to be used for the credit}$$

If the farmland is co-owned with someone other than a member of your household, use only those taxes on the farmland which reflect your ownership percentage.

If you sold the farmland on which this claim is based during the taxable year, fill in only that portion of the property taxes on the farmland which is allocated to you in the closing agreement pertaining to the sale of the property (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, you may not use any of these taxes in your computation.

Line 74 instructions – continued

If you purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement (use the formula on page 31 if improvements are included). If the amount is not set forth in a closing agreement, fill in the total taxes on the farmland.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the amount of property taxes on the farmland (but not more than \$7,894) as reflects the ownership percentage of you and your household. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 2008.

Fill in the amount of your credit on line 74 of Form 1NPR. The credit is equal to 19% of the property taxes on your farmland up to a maximum credit of \$1,500. (**Caution** If you are claiming farmland preservation credit on line 71, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.)

Enclose a copy of your 2008 property tax bill(s) with Form 1NPR. (**Note** If you are also claiming farmland preservation credit or homestead credit on Form 1NPR and have enclosed a copy of your 2008 property tax bill(s) with your Schedule FC or Schedule H, you do not have to enclose an additional copy.) If the farmland on which the credit is based was purchased or sold during the year, only the buyer must enclose a copy of the 2008 property tax bill(s); however, both the buyer and seller must enclose a copy of the closing agreement relating to the sale. If any of the 2008 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2007 property taxes were paid in full.

■ Line 75 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, farmland tax relief credit, or farmland preservation credit.)

An “eligible unremarried surviving spouse” means an unremarried surviving spouse of one of the following, as verified by the Wisconsin Department of Veterans Affairs:

- An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into active service, and who, while a resident of Wisconsin, died while on active duty.

Line 75 instructions – continued

- An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of Wisconsin at the time of entry into active service; who was at least 65 years of age at the time of his or her death or would have been 65 years of age at the close of the year in which the death occurred; who was a resident of Wisconsin at the time of his or her death; and who had a service-connected disability rating of 100% under 38 USC 1114 or 1134.
- An individual who had served in the National Guard or a reserve component of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into that service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

“Eligible veteran” means an individual who is at least 65 years of age and who is verified by the Wisconsin Department of Veterans Affairs 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.
- 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.

Computing the credit The credit is equal to the property taxes paid 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.

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants-in-common, use only that part of property taxes paid that reflects the ownership percentage of the claimant.

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and his/her 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.
- *Married filing a separate return* If property is owned by an eligible veteran and his/her 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.

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.

Line 75 instructions – continued

“Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling. 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.

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

Verification of eligibility for the credit If you did not claim the credit for 2005, 2006, or 2007, before claiming the credit for 2008, you must request verification from the Wisconsin Department of Veterans Affairs 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 www.dva.state.wi.us. 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. If you qualify, the Wisconsin Department of Veterans Affairs will send you a verification of your eligibility.

Note You do not have to obtain verification from the WDVA for 2008 if you previously received verification for 2005, 2006, or 2007. If you still qualify for the credit, you may claim the credit but do not have to enclose a verification with your return.

Enclosures Enclose a copy of your property tax bill, proof of payment, and the verification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

New ■ **Line 76 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 Department of Commerce approval or certification with Form 1NPR.** Fill in the amount from line 15 of Schedule CR on line 76. 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 Department of Commerce must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy manufacturing facility investment credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule FP – Film production services credit** A portion of the film production services credit is available as a refundable credit. The application for the credit must be approved by the Department of Commerce. See Schedule FP.

New ■ **Line 77 Amended return – amount previously paid**

Complete this line only if this is an amended 2008 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 2008 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 79 Amended return – amount previously refunded**

Complete this line only if this is an amended 2008 Form 1NPR. Fill in the refund from your original 2008 return (not including the amount applied to your 2009 estimated tax). This is generally the amount from line 82 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 2008 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 77 instead of line 79.

■ **Line 81 Amount you overpaid**

Is line 80 more than line 67? If so, subtract line 67 from line 80 and fill in the difference on line 81. This is the amount you overpaid.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 85 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 81, reduce the amount on line 81 by the amount of underpayment interest on line 85.

■ **Line 82 Refund**

Fill in on line 82 the amount from line 81 that you want refunded to you.

Note If you are divorced, see item 6 on page 35. You may be required to enclose a copy of your judgment of divorce with your return.

■ **Line 83 Amount applied to 2009 estimated tax**

Fill in on line 83 the amount, if any, of the overpayment on line 81 you want applied to your 2009 estimated tax.

If you are married filing a joint return, we will apply the amount on line 83 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 83 to your separate estimated tax.

Note If this is an amended return, the amount to fill in on line 83 will generally be the amount to be applied to your 2009 estimated tax from line 83 of your original Form 1NPR. However, if you file your amended return during 2009, you may increase or reduce this amount.

■ Line 84 Amount you owe

Is line 67 more than line 80? If so, subtract line 80 from line 67 and fill in the difference on line 84. This is the amount you owe with your return.

Note If the amount you owe with your return is \$200 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 85 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 85 in the amount you fill in on line 84.

You can pay by check, money order, or credit card. **Do not** include any 2009 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. 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.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1NPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
www.officialpayments.com

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. Due to additional fees and interest charges related to installment agreements, it is the department’s policy to not enter into formal payment arrangements until after a bill is issued by the department and the due date on that assessment has passed. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount. For more information concerning payments and to obtain the *Installment Agreement Request Form* (Form A-771), consult the Department of Revenue website at www.revenue.wi.gov.

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

Line 84 instructions – continued

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 85 Underpayment interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see “Who must pay estimated tax?” on page 36.

Underpayment interest applies if:

- Line 84 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 61 plus the amount on line 62, minus the amounts on lines 70 through 76.

Exceptions You will not owe underpayment interest if your 2007 tax return was for a tax year of 12 full months (or would have been had you been required to file) **AND either** of the following applies:

1. You had no tax liability for 2007 and you were a Wisconsin resident for all of 2007, **or**
2. The amounts on lines 68 and 69 on your 2008 return are at least as much as the tax shown on your 2007 return. Your estimated tax payments for 2008 must have been made on time and for the required amount.

The tax shown on your 2007 return is the amount on line 58 plus the amount on line 59 of 2007 Form 1NPR minus the amounts on lines 67 through 74.

Fill in the exception code in the box to the left of line 85 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.

Figuring the 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 85. Add the amount of the underpayment interest to any tax due and fill in the total on line 84. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 81. Enclose Schedule U with your Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer, family member, friend, or any other person you choose to discuss your 2008 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 his or her 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 2009 tax return. This is April 15, 2010, 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.

Exception If you are including Schedule H, please staple all attachments to Form 1NPR.

1. **Payment**—If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR. No attachment is required if you are paying by credit card.
2. **W-2s and other withholding statements**—Paper clip the appropriate copy of each of your withholding statements (Forms W-2, 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 (farmland preservation credit), Schedule CR, or Schedule RT.
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.

7. **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:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if Schedule H attached)</i>
PO Box 268	PO Box 59	PO Box 34
Madison WI	Madison WI	Madison WI
53790-0001	53785-0001	53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼” 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.

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 box above the social security number to indicate this is an amended return. Fill in lines 1 through 76 using the corrected amounts of your income, deductions, and credits.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your return (April 15, 2009). Figure the interest charge on the additional tax you owe. In the area below line 84, 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 with your amended Form 1NPR an explanation of 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:

Wisconsin Department of Revenue
PO Box 8991
Madison WI 53708-8991

**Who must pay estimated tax?**

If your 2009 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either:

- Make estimated tax payments for 2009 in installments beginning April 15, 2009, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2009 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) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2009 and don't receive the form in the mail, go to our website at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

CAUTION If filing an estimated tax payment for 2009, be sure to use a 2009 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 Previously Filed 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 www.revenue.wi.gov.

2008 Standard Deduction Table For Form 1NPR Filers

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

If your federal income (line 33 of Form 1NPR) is—		And you are —				If your federal income (line 33 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is—						Your standard deduction is—			
0	8,610	8,960	16,140	7,660	11,570	32,000	32,500	6,640	13,347	2,984	7,218
8,610	9,000	8,960	16,140	7,621	11,570	32,500	33,000	6,580	13,248	2,886	7,105
9,000	9,500	8,960	16,140	7,533	11,570	33,000	33,500	6,520	13,150	2,787	6,993
9,500	10,000	8,960	16,140	7,435	11,570	33,500	34,000	6,460	13,051	2,688	6,880
10,000	10,500	8,960	16,140	7,336	11,570	34,000	34,500	6,400	12,952	2,589	6,768
10,500	11,000	8,960	16,140	7,237	11,570	34,500	35,000	6,340	12,853	2,490	6,655
11,000	11,500	8,960	16,140	7,138	11,570	35,000	35,500	6,280	12,754	2,391	6,542
11,500	12,000	8,960	16,140	7,039	11,570	35,500	36,000	6,220	12,655	2,292	6,430
12,000	12,500	8,960	16,140	6,940	11,570	36,000	36,500	6,160	12,556	2,193	6,317
12,500	13,000	8,960	16,140	6,841	11,570	36,500	37,000	6,100	12,457	2,094	6,205
13,000	13,500	8,920	16,140	6,742	11,496	37,000	37,500	6,040	12,358	1,996	6,092
13,500	14,000	8,860	16,140	6,643	11,383	37,500	38,000	5,980	12,260	1,897	5,980
14,000	14,500	8,800	16,140	6,545	11,271	38,000	38,500	5,920	12,161	1,798	5,920
14,500	15,000	8,740	16,140	6,446	11,158	38,500	39,000	5,860	12,062	1,699	5,860
15,000	15,500	8,680	16,140	6,347	11,045	39,000	39,500	5,800	11,963	1,600	5,800
15,500	16,000	8,620	16,140	6,248	10,933	39,500	40,000	5,740	11,864	1,501	5,740
16,000	16,500	8,560	16,140	6,149	10,820	40,000	40,500	5,680	11,765	1,402	5,680
16,500	17,000	8,500	16,140	6,050	10,708	40,500	41,000	5,620	11,666	1,303	5,620
17,000	17,500	8,440	16,140	5,951	10,595	41,000	41,500	5,560	11,567	1,204	5,560
17,500	18,000	8,380	16,140	5,852	10,483	41,500	42,000	5,500	11,468	1,106	5,500
18,000	18,500	8,320	16,116	5,753	10,370	42,000	42,500	5,440	11,370	1,007	5,440
18,500	19,000	8,260	16,017	5,655	10,257	42,500	43,000	5,380	11,271	908	5,380
19,000	19,500	8,200	15,918	5,556	10,145	43,000	43,500	5,320	11,172	809	5,320
19,500	20,000	8,140	15,820	5,457	10,032	43,500	44,000	5,260	11,073	710	5,260
20,000	20,500	8,080	15,721	5,358	9,920	44,000	44,500	5,200	10,974	611	5,200
20,500	21,000	8,020	15,622	5,259	9,807	44,500	45,000	5,140	10,875	512	5,140
21,000	21,500	7,960	15,523	5,160	9,695	45,000	45,500	5,080	10,776	413	5,080
21,500	22,000	7,900	15,424	5,061	9,582	45,500	46,000	5,020	10,677	314	5,020
22,000	22,500	7,840	15,325	4,962	9,469	46,000	46,500	4,960	10,578	216	4,960
22,500	23,000	7,780	15,226	4,863	9,357	46,500	47,000	4,900	10,480	117	4,900
23,000	23,500	7,720	15,127	4,765	9,244	47,000	47,500	4,840	10,381	18	4,840
23,500	24,000	7,660	15,028	4,666	9,132	47,500	48,000	4,780	10,282	0	4,780
24,000	24,500	7,600	14,930	4,567	9,019	48,000	48,500	4,720	10,183	0	4,720
24,500	25,000	7,540	14,831	4,468	8,906	48,500	49,000	4,660	10,084	0	4,660
25,000	25,500	7,480	14,732	4,369	8,794	49,000	49,500	4,600	9,985	0	4,600
25,500	26,000	7,420	14,633	4,270	8,681	49,500	50,000	4,540	9,886	0	4,540
26,000	26,500	7,360	14,534	4,171	8,569	50,000	50,500	4,480	9,787	0	4,480
26,500	27,000	7,300	14,435	4,072	8,456	50,500	51,000	4,420	9,688	0	4,420
27,000	27,500	7,240	14,336	3,973	8,344	51,000	51,500	4,360	9,590	0	4,360
27,500	28,000	7,180	14,237	3,874	8,231	51,500	52,000	4,300	9,491	0	4,300
28,000	28,500	7,120	14,138	3,776	8,118	52,000	52,500	4,240	9,392	0	4,240
28,500	29,000	7,060	14,040	3,677	8,006	52,500	53,000	4,180	9,293	0	4,180
29,000	29,500	7,000	13,941	3,578	7,893	53,000	53,500	4,120	9,194	0	4,120
29,500	30,000	6,940	13,842	3,479	7,781	53,500	54,000	4,060	9,095	0	4,060
30,000	30,500	6,880	13,743	3,380	7,668	54,000	54,500	4,000	8,996	0	4,000
30,500	31,000	6,820	13,644	3,281	7,556	54,500	55,000	3,940	8,897	0	3,940
31,000	31,500	6,760	13,545	3,182	7,443	55,000	55,500	3,880	8,798	0	3,880
31,500	32,000	6,700	13,446	3,083	7,330	55,500	56,000	3,820	8,700	0	3,820

2008 Standard Deduction Table For Form 1NPR Filers (continued from page 37)

If your federal income (line 33 of Form 1NPR) is—		And you are —				If your federal income (line 33 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is—						Your standard deduction is—			
56,000	56,500	3,760	8,601	0	3,760	80,000	80,500	880	3,854	0	880
56,500	57,000	3,700	8,502	0	3,700	80,500	81,000	820	3,755	0	820
57,000	57,500	3,640	8,403	0	3,640	81,000	81,500	760	3,656	0	760
57,500	58,000	3,580	8,304	0	3,580	81,500	82,000	700	3,557	0	700
58,000	58,500	3,520	8,205	0	3,520	82,000	82,500	640	3,458	0	640
58,500	59,000	3,460	8,106	0	3,460	82,500	83,000	580	3,359	0	580
59,000	59,500	3,400	8,007	0	3,400	83,000	83,500	520	3,261	0	520
59,500	60,000	3,340	7,908	0	3,340	83,500	84,000	460	3,162	0	460
60,000	60,500	3,280	7,810	0	3,280	84,000	84,500	400	3,063	0	400
60,500	61,000	3,220	7,711	0	3,220	84,500	85,000	340	2,964	0	340
61,000	61,500	3,160	7,612	0	3,160	85,000	85,500	280	2,865	0	280
61,500	62,000	3,100	7,513	0	3,100	85,500	86,000	220	2,766	0	220
62,000	62,500	3,040	7,414	0	3,040	86,000	86,500	160	2,667	0	160
62,500	63,000	2,980	7,315	0	2,980	86,500	87,000	100	2,568	0	100
63,000	63,500	2,920	7,216	0	2,920	87,000	87,500	40	2,469	0	40
63,500	64,000	2,860	7,117	0	2,860	87,500	88,000	0	2,371	0	0
64,000	64,500	2,800	7,018	0	2,800	88,000	88,500	0	2,272	0	0
64,500	65,000	2,740	6,919	0	2,740	88,500	89,000	0	2,173	0	0
65,000	65,500	2,680	6,821	0	2,680	89,000	89,500	0	2,074	0	0
65,500	66,000	2,620	6,722	0	2,620	89,500	90,000	0	1,975	0	0
66,000	66,500	2,560	6,623	0	2,560	90,000	90,500	0	1,876	0	0
66,500	67,000	2,500	6,524	0	2,500	90,500	91,000	0	1,777	0	0
67,000	67,500	2,440	6,425	0	2,440	91,000	91,500	0	1,678	0	0
67,500	68,000	2,380	6,326	0	2,380	91,500	92,000	0	1,579	0	0
68,000	68,500	2,320	6,227	0	2,320	92,000	92,500	0	1,481	0	0
68,500	69,000	2,260	6,128	0	2,260	92,500	93,000	0	1,382	0	0
69,000	69,500	2,200	6,029	0	2,200	93,000	93,500	0	1,283	0	0
69,500	70,000	2,140	5,931	0	2,140	93,500	94,000	0	1,184	0	0
70,000	70,500	2,080	5,832	0	2,080	94,000	94,500	0	1,085	0	0
70,500	71,000	2,020	5,733	0	2,020	94,500	95,000	0	986	0	0
71,000	71,500	1,960	5,634	0	1,960	95,000	95,500	0	887	0	0
71,500	72,000	1,900	5,535	0	1,900	95,500	96,000	0	788	0	0
72,000	72,500	1,840	5,436	0	1,840	96,000	96,500	0	689	0	0
72,500	73,000	1,780	5,337	0	1,780	96,500	97,000	0	591	0	0
73,000	73,500	1,720	5,238	0	1,720	97,000	97,500	0	492	0	0
73,500	74,000	1,660	5,139	0	1,660	97,500	98,000	0	393	0	0
74,000	74,500	1,600	5,041	0	1,600	98,000	98,500	0	294	0	0
74,500	75,000	1,540	4,942	0	1,540	98,500	99,000	0	195	0	0
75,000	75,500	1,480	4,843	0	1,480	99,000	99,500	0	96	0	0
75,500	76,000	1,420	4,744	0	1,420	99,500	99,736	0	23	0	0
76,000	76,500	1,360	4,645	0	1,360						
76,500	77,000	1,300	4,546	0	1,300	99,736	or over	0	0	0	0
77,000	77,500	1,240	4,447	0	1,240						
77,500	78,000	1,180	4,348	0	1,180						
78,000	78,500	1,120	4,249	0	1,120						
78,500	79,000	1,060	4,151	0	1,060						
79,000	79,500	1,000	4,052	0	1,000						
79,500	80,000	940	3,953	0	940						

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, 2008. If you moved out of Wisconsin during 2008, 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.
2. 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:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. 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 – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREEN LAKE	2310	MEDFORD	3409	PESHIGO	4305	STEVENS POINT	5607
ADAMS-FRIENDSHIP	0014	COCHRANE-FOUNTAIN CITY	1155	GREENWOOD	2394	MELLEN	3427	PEWAUKEE	4312	STOCKBRIDGE	5614
ALBANY	0063	COLBY	1162	GRESHAM	2415	MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALGOMA	0070	COLEMAN	1169	HAMILTON	2420	MENASHA	3430	PHILLIPS	4347	STRATFORD	5628
ALMA	0084	COLFAX	1176	HARTFORD UHS.	*	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA CENTER	0091	COLUMBUS	1183	HAYWARD	2478	MENOMONIE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMOND-BANCROFT	0105	CORNELL	1204	HIGHLAND	2527	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALTOONA	0112	CRANDON	1218	HILBERT	2534	MEQUON-THIENSVILLE	3479	PLYMOUTH	4473	SURING	5670
AMERY	0119	CRIVITZ	1232	HILLSBORO	2541	MERCER	3484	PORTAGE	4501	THORP	5726
ANTIGO	0140	CUBA CITY	1246	HOLMEN	2562	MERRILL	3500	PORT EDWARDS	4508	THREE LAKES	5733
APPLETON	0147	CUDAHY	1253	HORICON	2576	MIDDLETON-CROSS	*	PORT WASHINGTON-SAUKVILLE	4515	TIGERTON	5740
ARCADIA	0154	CUMBERLAND	1260	HORTONVILLE AREA	2583	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARGYLE	0161	D C EVEREST	4970	HOWARD-SUAMICO	2604	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ARROWHEAD UHS.	*	DARLINGTON	1295	HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ASHLAND	0170	DEERFIELD	1309	HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHWAUBENON	0182	DE FOREST	1316	HURLEY	2618	MISHICOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ATHENS	0196	DELAVAN-DARIEN	1380	HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
AUBURNDALE	0203	DENMARK	1407	INDEPENDENCE	2632	MONONA GROVE	3675	PRINCETON	4606	UNION GROVE UHS.	*
AUGUSTA	0217	DE PERE	1414	IOLA-SCANDINAVIA	2639	MONROE	3682	PULASKI	4613	UNITY	0238
BALDWIN-WOODVILLE	0231	DE SOTO	1421	IOWA-GRANT	2646	MONTELEO	3689	RACINE	4620	VALDERS	5866
BANGOR	0245	DODGELAND	2744	ITHACA	2660	MONTICELLO	3696	RANDOLPH	4634	VERONA	5901
BARABO	0280	DODGEVILLE	1428	JANESVILLE	2695	MOSINEE	3787	RANDOM LAKE	4641	VIROQUA	5985
BARNEVELD	0287	DRUMMOND	1491	JEFFERSON	2702	MOUNT HOREB	3794	REEDSBURG	4753	WABENO	5992
BARRON	0308	DURAND	1499	JOHNSON CREEK	2730	MUKWONAGO	3822	REEDSVILLE	4760	WASHBURN	6027
BAYFIELD	0315	EAST TROY	1540	JUDA	2737	MUSKEGO-NORWAY	3857	RHINELANDER	4781	WASHINGTON	6069
BEAVER DAM	0336	EAU CLAIRE	1554	KAUKAUNA	2758	NECEDAH	3871	RIB LAKE	4795	WATERFORD UHS.	*
BEECHER-DUNBAR-PEMBINE	4263	EDGAR	1561	KENOSHA	2793	NEENAH	3892	RICE LAKE	4802	WATERLOO	6118
BELLEVILLE	0350	EDGERTON	1568	KETTLE MORAINES	1376	NEILLSVILLE	3899	RICHLAND	4851	WATERTOWN	6125
BELMONT	0364	ELCHO	1582	KEWASKUM	2800	NEKOOSA	3906	RIO	4865	WATERVILLE	6174
BELOIT	0413	ELEVA-STRUM	1600	KEWAUNEE	2814	NEW AUBURN	3920	RIPON AREA	4872	WAUKESHA	6125
BELOIT TURNER	0422	ELKHART LAKE-GLENBEULAH	1631	KICKAPOO	2828	NEW BERLIN	3925	RIVER FALLS	4893	WAUNAKEE	6181
BENTON	0427	ELKHORN	1638	KIEL	2828	NEW GLARUS	3934	RIVER RIDGE	4904	WAUPACA	6195
BERLIN	0434	ELK MOUND	1645	KIMBERLY	2835	NEW HOLSTEIN	3941	RIVER VALLEY	5523	WAUPUN	6216
BIG FOOT UHS.	*	ELLSWORTH	1659	KOHLER	2842	NEW LISBON	3948	ROSENDALE-BRANDON	4956	WAUSAU	6223
BIRCHWOOD	0441	ELMBROOK	0714	LA CROSSE	2849	NEW LONDON	3955	ROSHOLT	4963	WAUSAUKEE	6230
BLACK HAWK	2240	ELMWOOD	1666	LADYSMITH-HAWKINS	2856	NEW RICHMOND	3962	ROYAL	4963	WAUTOMA	6237
BLACK RIVER FALLS	0476	EVANSVILLE	1694	LA FARGE	2863	NIAGARA	3969	SAINT CROIX CENTRAL	2422	WAUWATOSA	6244
BLAIR-TAYLOR	0485	FALL CREEK	1729	LAKE GENEVA-GENOA CITY UHS.	2891	NICOLET UHS.	*	SAINT CROIX FALLS	5019	WAUZEKA-STEBEN	6251
BLOOMER	0497	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORRIS	3976	SAINT FRANCIS	5026	WEBSTER	6293
BONDUEL	0602	FENNINGMORE	1813	LAKELAND UHS.	*	NORTH CRAWFORD	2016	SAUK PRAIRIE	5100	WEST ALLIS	6300
BOSCobel AREA	0609	FLAMBEAU	5757	LAKE MILLS	2898	NORTH FOND DU LAC	3983	SENECA	5124	WEST BEND	6307
BOWLER	0623	FOND DU LAC	1862	LANCASTER	2912	NORTHERN OZAUKEE	1945	SEVASTOPOL	5130	WESTBY	6321
BOYCEVILLE	0637	FORT ATKINSON	1883	LAONA	2940	NORTHLAND PINES	1526	SEYMOUR	5138	WEST DE PERE	6328
BRILLION	0658	FRANKLIN	1900	LITTLE CHUTE	3129	NORTHWOOD	3654	SHAWANO	5264	WESTFIELD	6335
BRODHEAD	0700	FREDERIC	1939	LODI	3150	NORTHWALK-ONTARIO-WILTON	3990	SHEBOYGAN	5271	WESTON	6354
BROWN DEER	0721	FREEDOM	1953	LOMIRA	3171	OAK CREEK-FRANKLIN	4018	SHEBOYGAN FALLS	5278	WEST SALEM	6370
BRUCE	0735	GALESVILLE-ETTRICK-TREMPEALEAU	2009	LOYAL	3206	OAKFIELD	4025	SHELL LAKE	5306	WEYERHAEUSER	6410
BURLINGTON	0777	GERMANTOWN	2058	LUCK	3213	OCONOMOWOC	4060	SHIOCTON	5348	WHITEFISH BAY	6419
BUTTERNUT	0840	GIBRALTAR	2114	LUXEMBURG-CASCO	3220	OCONTO	4067	SHOREWOOD	5355	WHITEHALL	6426
CADOTT	0870	GILLET	2128	MADISON	3269	OCONTO FALLS	4074	SHULLSBURG	5362	WHITE LAKE	6440
CAMBRIA-FRIESLAND	0882	GILMAN	2135	MANAWA	3276	OMRO	4088	SIREN	5376	WHITEWATER	6461
CAMBRIDGE	0896	GILMANTON	2142	MANITOWOC	3290	ONALASKA	4095	SLINGER	5390	WHITNALL	6470
CAMERON	0903	GLENWOOD CITY	2198	MAPLE	3297	OOSTBURG	4137	SOLO SPRINGS	5397	WILD ROSE	6475
CAMPBELLSPORT	0910	GLIDDEN	2205	MARATHON CITY	3304	OREGON	4144	SOMERSET	5432	WILLIAMS BAY	6482
CASHTON	0980	GOODMAN-ARMSTRONG	2212	MARINETTE	3311	OSCEOLA	4165	SOUTH MILWAUKEE	5439	WILMOT UHS.	*
CASSVILLE	0994	GRANTON	2217	MARION	3318	OSHKOSH	4179	SOUTH SHORE	4522	WINNECONNE	6608
CEDARBURG	1015	GRANTSBURG	2233	MARKESEAN	3325	OSSEO-FAIRCHILD	4186	SOUTHERN DOOR CO.	5457	WINTER	6615
CEDAR GROVE-BELGIUM	1029	GREEN BAY	2289	MARSHALL	3332	OWEN-WITHEE	4207	SOUTHWESTERN WISCONSIN	2485	WISCONSIN DELLS	6678
CENTRAL/WESTOSH	1078	GREENDALE	2296	MARSHFIELD	3339	PALMYRA-EAGLE	4221	SPARTA	5460	WISCONSIN HEIGHTS	0669
CHETEK	1085	GREENFIELD	2303	MAUSTON	3360	PARDEEVILLE	4228	SPENCER	5467	WISCONSIN RAPIDS	6485
CHILTON	1085	GRANTON	2226	MAYVILLE	3367	PARK FALLS	4242	SPOONER	5474	WITTENBERG-BIRNAMWOOD	6692
CHIPPEWA FALLS	1092	GRANTSBURG	2233	MCFARLAND	3381	PARKVIEW	4151	SPRING VALLEY	5586	WONEWOC-UNION CENTER	6713
CLAYTON	1120	GREEN LAKE	2296	NORTH CAPE	4690	PEATONICA	0490	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CLEAR LAKE	1127	GREENFIELD	2303	LAKE GENEVA, JT #1	2885	PEPIN	4270	SALEM	5088	WASHINGTON-CALDWELL	6104
CLINTON	1134	GLLENDALE-RIVER HILLS	2184	LINN, JT #4	3087	NORTH LAKE	3514	SHARON, JT #11	5258	WATERFORD, JT #1	6113
		HARTFORD, JT #1	2443	LINN, JT #6	3094	NORTH LAKELAND	0616	SILVER LAKE, JT #1	5369	WATERFORD, JT #1	6113
		HARTLAND-LAKESIDE, JT #3	2460	MAPLE DALE-INDIAN HILL	1897	NORWAY, JT #7	4011	STONE BANK	3542	WATERFORD, JT #1	6113
		HERMAN, #22	2523	MERTON COMMUNITY	3528	PARIS, JT #1	4235	SWALLOW	3510	WATERFORD, JT #1	6113
		LAC DU FLAMBEAU, #1	1848	MINOCQUA, JT #1	3640	RANDALL, JT #1	4627	TREVOR-VILMOT	5780	WATERFORD, JT #1	6113
		LAKE COUNTRY	3862	NEOSHO, JT #3	3913	RAYMOND, #14	4686	TWIN LAKES, #4	5817	WATERFORD, JT #1	6113
						RICHFIELD, JT #1	4820	UNION GROVE, JT #1	5859	WATERFORD, JT #1	6113
						RICHMOND	3122	WALWORTH, JT #1	6022	WATERFORD, JT #1	6113
						RUBICON, JT #6	4998			WATERFORD, JT #1	6113

*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

BRIGHTON, #1	0657	GLLENDALE-RIVER HILLS	2184	LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	5088	WASHINGTON-CALDWELL	6104
BRISTOL, #1	0665	HARTFORD, JT #1	2443	LINN, JT #4	3087	NORTH LAKELAND	0616	SHARON, JT #11	5258	WATERFORD, JT #1	6113
DOVER, #1	1449	HARTLAND-LAKESIDE, JT #3	2460	LINN, JT #6	3094	NORWAY, JT #7	4011	SILVER LAKE, JT #1	5369	WATERFORD, JT #1	6113
ERIN	1687	HERMAN, #22	2523	MAPLE DALE-INDIAN HILL	1897	PARIS, JT #1	4235	STONE BANK	3542	WATERFORD, JT #1	6113
FONTANA, JT #8	1870	LAC DU FLAMBEAU, #1	1848	MERTON COMMUNITY	3528	RANDALL, JT #1	4627	SWALLOW	3510	WATERFORD, JT #1	6113
FOX POINT, JT #2	1890	LAKE COUNTRY	3862	MINOCQUA, JT #1	3640	RAYMOND, #14	4686	TREVOR-VILMOT	5780	WATERFORD, JT #1	6113
FRIESS LAKE	4843			NEOSHO, JT #3	3913	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	WATERFORD, JT #1	6113
GENEVA, JT #4	2044			NORTH CAPE	4690	RICHMOND	3122	UNION GROVE, JT #1	5859	WATERFORD, JT #1	6113
GENOA CITY, JT #2	2051					RUBICON, JT #6	4998	WALWORTH, JT #1	6022	WATERFORD, JT #1	6113

2008 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 46.

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 \$1,571. This is the tax amount they must write on line 40 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	28,600	1,638	1,565	1,710
28,600	28,700	1,644	<u>1,571</u>	1,717
28,700	28,800	1,651	1,578	1,723
28,800	28,900	1,657	1,584	1,730
28,900	29,000	1,664	1,591	1,736

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
					3,000					7,000				
					3,000	3,100	140	140	140	7,000	7,100	324	324	333
					3,100	3,200	145	145	145	7,100	7,200	329	329	339
					3,200	3,300	150	150	150	7,200	7,300	334	334	346
					3,300	3,400	154	154	154	7,300	7,400	338	338	352
					3,400	3,500	159	159	159	7,400	7,500	343	343	358
					3,500	3,600	163	163	163	7,500	7,600	347	347	364
					3,600	3,700	168	168	168	7,600	7,700	352	352	370
					3,700	3,800	173	173	173	7,700	7,800	357	357	376
					3,800	3,900	177	177	177	7,800	7,900	361	361	382
					3,900	4,000	182	182	182	7,900	8,000	366	366	389
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	395
					4,100	4,200	191	191	191	8,100	8,200	375	375	401
					4,200	4,300	196	196	196	8,200	8,300	380	380	407
					4,300	4,400	200	200	200	8,300	8,400	384	384	413
					4,400	4,500	205	205	205	8,400	8,500	389	389	419
					4,500	4,600	209	209	209	8,500	8,600	393	393	426
					4,600	4,700	214	214	214	8,600	8,700	398	398	432
					4,700	4,800	219	219	219	8,700	8,800	403	403	438
					4,800	4,900	223	223	223	8,800	8,900	407	407	444
					4,900	5,000	228	228	228	8,900	9,000	412	412	450
					1,000						5,000			
0	20	0	0	0	5,000	5,100	232	232	232	9,000	9,100	416	416	456
20	40	1	1	1	5,100	5,200	237	237	237	9,100	9,200	421	421	462
40	100	3	3	3	5,200	5,300	242	242	242	9,200	9,300	426	426	469
					5,300	5,400	246	246	246	9,300	9,400	430	430	475
100	200	7	7	7	5,400	5,500	251	251	251	9,400	9,500	435	435	481
200	300	12	12	12	5,500	5,600	255	255	255	9,500	9,600	439	439	487
300	400	16	16	16	5,600	5,700	260	260	260	9,600	9,700	444	444	493
400	500	21	21	21	5,700	5,800	265	265	265	9,700	9,800	449	449	499
					5,800	5,900	269	269	269	9,800	9,900	455	455	505
500	600	25	25	25	5,900	6,000	274	274	274	9,900	10,000	462	458	512
600	700	30	30	30	2,000						6,000			
700	800	35	35	35	6,000	6,100	278	278	278	10,000	10,100	468	462	518
800	900	39	39	39	6,100	6,200	283	283	283	10,100	10,200	474	467	524
900	1,000	44	44	44	6,200	6,300	288	288	288	10,200	10,300	480	472	530
					6,300	6,400	292	292	292	10,300	10,400	486	476	536
					6,400	6,500	297	297	297	10,400	10,500	492	481	542
					6,500	6,600	301	301	303	10,500	10,600	498	485	549
					6,600	6,700	306	306	309	10,600	10,700	505	490	555
					6,700	6,800	311	311	315	10,700	10,800	511	495	561
					6,800	6,900	315	315	321	10,800	10,900	517	499	567
					6,900	7,000	320	320	327	10,900	11,000	523	504	573

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
11,000					17,000					23,000				
11,000	11,100	529	508	579	17,000	17,100	898	848	963	23,000	23,100	1,280	1,217	1,353
11,100	11,200	535	513	585	17,100	17,200	904	854	969	23,100	23,200	1,287	1,223	1,359
11,200	11,300	542	518	592	17,200	17,300	911	860	976	23,200	23,300	1,293	1,229	1,366
11,300	11,400	548	522	598	17,300	17,400	917	867	982	23,300	23,400	1,300	1,236	1,372
11,400	11,500	554	527	604	17,400	17,500	923	873	989	23,400	23,500	1,306	1,242	1,379
11,500	11,600	560	531	610	17,500	17,600	929	879	995	23,500	23,600	1,313	1,248	1,385
11,600	11,700	566	536	616	17,600	17,700	935	885	1,002	23,600	23,700	1,319	1,254	1,392
11,700	11,800	572	541	622	17,700	17,800	941	891	1,008	23,700	23,800	1,326	1,260	1,398
11,800	11,900	578	545	628	17,800	17,900	947	897	1,015	23,800	23,900	1,332	1,266	1,405
11,900	12,000	585	550	635	17,900	18,000	954	904	1,021	23,900	24,000	1,339	1,273	1,411
12,000					18,000					24,000				
12,000	12,100	591	554	641	18,000	18,100	960	910	1,028	24,000	24,100	1,345	1,279	1,418
12,100	12,200	597	559	647	18,100	18,200	966	916	1,034	24,100	24,200	1,352	1,285	1,424
12,200	12,300	603	564	653	18,200	18,300	972	922	1,041	24,200	24,300	1,358	1,291	1,431
12,300	12,400	609	568	659	18,300	18,400	978	928	1,047	24,300	24,400	1,365	1,297	1,437
12,400	12,500	615	573	665	18,400	18,500	984	934	1,054	24,400	24,500	1,371	1,303	1,444
12,500	12,600	621	577	672	18,500	18,600	990	940	1,060	24,500	24,600	1,378	1,309	1,450
12,600	12,700	628	582	678	18,600	18,700	997	947	1,067	24,600	24,700	1,384	1,316	1,457
12,700	12,800	634	587	684	18,700	18,800	1,003	953	1,073	24,700	24,800	1,391	1,322	1,463
12,800	12,900	640	591	690	18,800	18,900	1,009	959	1,080	24,800	24,900	1,397	1,328	1,470
12,900	13,000	646	596	696	18,900	19,000	1,015	965	1,086	24,900	25,000	1,404	1,334	1,476
13,000					19,000					25,000				
13,000	13,100	652	602	703	19,000	19,100	1,021	971	1,093	25,000	25,100	1,410	1,340	1,483
13,100	13,200	658	608	709	19,100	19,200	1,027	977	1,099	25,100	25,200	1,417	1,346	1,489
13,200	13,300	665	614	716	19,200	19,300	1,034	983	1,106	25,200	25,300	1,423	1,352	1,496
13,300	13,400	671	621	722	19,300	19,400	1,040	990	1,112	25,300	25,400	1,430	1,359	1,502
13,400	13,500	677	627	729	19,400	19,500	1,046	996	1,119	25,400	25,500	1,436	1,365	1,509
13,500	13,600	683	633	735	19,500	19,600	1,053	1,002	1,125	25,500	25,600	1,443	1,371	1,515
13,600	13,700	689	639	742	19,600	19,700	1,059	1,008	1,132	25,600	25,700	1,449	1,377	1,522
13,700	13,800	695	645	748	19,700	19,800	1,066	1,014	1,138	25,700	25,800	1,456	1,383	1,528
13,800	13,900	701	651	755	19,800	19,900	1,072	1,020	1,145	25,800	25,900	1,462	1,389	1,535
13,900	14,000	708	658	761	19,900	20,000	1,079	1,027	1,151	25,900	26,000	1,469	1,396	1,541
14,000					20,000					26,000				
14,000	14,100	714	664	768	20,000	20,100	1,085	1,033	1,158	26,000	26,100	1,475	1,402	1,548
14,100	14,200	720	670	774	20,100	20,200	1,092	1,039	1,164	26,100	26,200	1,482	1,409	1,554
14,200	14,300	726	676	781	20,200	20,300	1,098	1,045	1,171	26,200	26,300	1,488	1,415	1,561
14,300	14,400	732	682	787	20,300	20,400	1,105	1,051	1,177	26,300	26,400	1,495	1,422	1,567
14,400	14,500	738	688	794	20,400	20,500	1,111	1,057	1,184	26,400	26,500	1,501	1,428	1,574
14,500	14,600	744	694	800	20,500	20,600	1,118	1,063	1,190	26,500	26,600	1,508	1,435	1,580
14,600	14,700	751	701	807	20,600	20,700	1,124	1,070	1,197	26,600	26,700	1,514	1,441	1,587
14,700	14,800	757	707	813	20,700	20,800	1,131	1,076	1,203	26,700	26,800	1,521	1,448	1,593
14,800	14,900	763	713	820	20,800	20,900	1,137	1,082	1,210	26,800	26,900	1,527	1,454	1,600
14,900	15,000	769	719	826	20,900	21,000	1,144	1,088	1,216	26,900	27,000	1,534	1,461	1,606
15,000					21,000					27,000				
15,000	15,100	775	725	833	21,000	21,100	1,150	1,094	1,223	27,000	27,100	1,540	1,467	1,613
15,100	15,200	781	731	839	21,100	21,200	1,157	1,100	1,229	27,100	27,200	1,547	1,474	1,619
15,200	15,300	788	737	846	21,200	21,300	1,163	1,106	1,236	27,200	27,300	1,553	1,480	1,626
15,300	15,400	794	744	852	21,300	21,400	1,170	1,113	1,242	27,300	27,400	1,560	1,487	1,632
15,400	15,500	800	750	859	21,400	21,500	1,176	1,119	1,249	27,400	27,500	1,566	1,493	1,639
15,500	15,600	806	756	865	21,500	21,600	1,183	1,125	1,255	27,500	27,600	1,573	1,500	1,645
15,600	15,700	812	762	872	21,600	21,700	1,189	1,131	1,262	27,600	27,700	1,579	1,506	1,652
15,700	15,800	818	768	878	21,700	21,800	1,196	1,137	1,268	27,700	27,800	1,586	1,513	1,658
15,800	15,900	824	774	885	21,800	21,900	1,202	1,143	1,275	27,800	27,900	1,592	1,519	1,665
15,900	16,000	831	781	891	21,900	22,000	1,209	1,150	1,281	27,900	28,000	1,599	1,526	1,671
16,000					22,000					28,000				
16,000	16,100	837	787	898	22,000	22,100	1,215	1,156	1,288	28,000	28,100	1,605	1,532	1,678
16,100	16,200	843	793	904	22,100	22,200	1,222	1,162	1,294	28,100	28,200	1,612	1,539	1,684
16,200	16,300	849	799	911	22,200	22,300	1,228	1,168	1,301	28,200	28,300	1,618	1,545	1,691
16,300	16,400	855	805	917	22,300	22,400	1,235	1,174	1,307	28,300	28,400	1,625	1,552	1,697
16,400	16,500	861	811	924	22,400	22,500	1,241	1,180	1,314	28,400	28,500	1,631	1,558	1,704
16,500	16,600	867	817	930	22,500	22,600	1,248	1,186	1,320	28,500	28,600	1,638	1,565	1,710
16,600	16,700	874	824	937	22,600	22,700	1,254	1,193	1,327	28,600	28,700	1,644	1,571	1,717
16,700	16,800	880	830	943	22,700	22,800	1,261	1,199	1,333	28,700	28,800	1,651	1,578	1,723
16,800	16,900	886	836	950	22,800	22,900	1,267	1,205	1,340	28,800	28,900	1,657	1,584	1,730
16,900	17,000	892	842	956	22,900	23,000	1,274	1,211	1,346	28,900	29,000	1,664	1,591	1,736

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
29,000					35,000					41,000				
29,000	29,100	1,670	1,597	1,743	35,000	35,100	2,060	1,987	2,133	41,000	41,100	2,450	2,377	2,523
29,100	29,200	1,677	1,604	1,749	35,100	35,200	2,067	1,994	2,139	41,100	41,200	2,457	2,384	2,529
29,200	29,300	1,683	1,610	1,756	35,200	35,300	2,073	2,000	2,146	41,200	41,300	2,463	2,390	2,536
29,300	29,400	1,690	1,617	1,762	35,300	35,400	2,080	2,007	2,152	41,300	41,400	2,470	2,397	2,542
29,400	29,500	1,696	1,623	1,769	35,400	35,500	2,086	2,013	2,159	41,400	41,500	2,476	2,403	2,549
29,500	29,600	1,703	1,630	1,775	35,500	35,600	2,093	2,020	2,165	41,500	41,600	2,483	2,410	2,555
29,600	29,700	1,709	1,636	1,782	35,600	35,700	2,099	2,026	2,172	41,600	41,700	2,489	2,416	2,562
29,700	29,800	1,716	1,643	1,788	35,700	35,800	2,106	2,033	2,178	41,700	41,800	2,496	2,423	2,568
29,800	29,900	1,722	1,649	1,795	35,800	35,900	2,112	2,039	2,185	41,800	41,900	2,502	2,429	2,575
29,900	30,000	1,729	1,656	1,801	35,900	36,000	2,119	2,046	2,191	41,900	42,000	2,509	2,436	2,581
30,000					36,000					42,000				
30,000	30,100	1,735	1,662	1,808	36,000	36,100	2,125	2,052	2,198	42,000	42,100	2,515	2,442	2,588
30,100	30,200	1,742	1,669	1,814	36,100	36,200	2,132	2,059	2,204	42,100	42,200	2,522	2,449	2,594
30,200	30,300	1,748	1,675	1,821	36,200	36,300	2,138	2,065	2,211	42,200	42,300	2,528	2,455	2,601
30,300	30,400	1,755	1,682	1,827	36,300	36,400	2,145	2,072	2,217	42,300	42,400	2,535	2,462	2,607
30,400	30,500	1,761	1,688	1,834	36,400	36,500	2,151	2,078	2,224	42,400	42,500	2,541	2,468	2,614
30,500	30,600	1,768	1,695	1,840	36,500	36,600	2,158	2,085	2,230	42,500	42,600	2,548	2,475	2,620
30,600	30,700	1,774	1,701	1,847	36,600	36,700	2,164	2,091	2,237	42,600	42,700	2,554	2,481	2,627
30,700	30,800	1,781	1,708	1,853	36,700	36,800	2,171	2,098	2,243	42,700	42,800	2,561	2,488	2,633
30,800	30,900	1,787	1,714	1,860	36,800	36,900	2,177	2,104	2,250	42,800	42,900	2,567	2,494	2,640
30,900	31,000	1,794	1,721	1,866	36,900	37,000	2,184	2,111	2,256	42,900	43,000	2,574	2,501	2,646
31,000					37,000					43,000				
31,000	31,100	1,800	1,727	1,873	37,000	37,100	2,190	2,117	2,263	43,000	43,100	2,580	2,507	2,653
31,100	31,200	1,807	1,734	1,879	37,100	37,200	2,197	2,124	2,269	43,100	43,200	2,587	2,514	2,659
31,200	31,300	1,813	1,740	1,886	37,200	37,300	2,203	2,130	2,276	43,200	43,300	2,593	2,520	2,666
31,300	31,400	1,820	1,747	1,892	37,300	37,400	2,210	2,137	2,282	43,300	43,400	2,600	2,527	2,672
31,400	31,500	1,826	1,753	1,899	37,400	37,500	2,216	2,143	2,289	43,400	43,500	2,606	2,533	2,679
31,500	31,600	1,833	1,760	1,905	37,500	37,600	2,223	2,150	2,295	43,500	43,600	2,613	2,540	2,685
31,600	31,700	1,839	1,766	1,912	37,600	37,700	2,229	2,156	2,302	43,600	43,700	2,619	2,546	2,692
31,700	31,800	1,846	1,773	1,918	37,700	37,800	2,236	2,163	2,308	43,700	43,800	2,626	2,553	2,698
31,800	31,900	1,852	1,779	1,925	37,800	37,900	2,242	2,169	2,315	43,800	43,900	2,632	2,559	2,705
31,900	32,000	1,859	1,786	1,931	37,900	38,000	2,249	2,176	2,321	43,900	44,000	2,639	2,566	2,711
32,000					38,000					44,000				
32,000	32,100	1,865	1,792	1,938	38,000	38,100	2,255	2,182	2,328	44,000	44,100	2,645	2,572	2,718
32,100	32,200	1,872	1,799	1,944	38,100	38,200	2,262	2,189	2,334	44,100	44,200	2,652	2,579	2,724
32,200	32,300	1,878	1,805	1,951	38,200	38,300	2,268	2,195	2,341	44,200	44,300	2,658	2,585	2,731
32,300	32,400	1,885	1,812	1,957	38,300	38,400	2,275	2,202	2,347	44,300	44,400	2,665	2,592	2,737
32,400	32,500	1,891	1,818	1,964	38,400	38,500	2,281	2,208	2,354	44,400	44,500	2,671	2,598	2,744
32,500	32,600	1,898	1,825	1,970	38,500	38,600	2,288	2,215	2,360	44,500	44,600	2,678	2,605	2,750
32,600	32,700	1,904	1,831	1,977	38,600	38,700	2,294	2,221	2,367	44,600	44,700	2,684	2,611	2,757
32,700	32,800	1,911	1,838	1,983	38,700	38,800	2,301	2,228	2,373	44,700	44,800	2,691	2,618	2,763
32,800	32,900	1,917	1,844	1,990	38,800	38,900	2,307	2,234	2,380	44,800	44,900	2,697	2,624	2,770
32,900	33,000	1,924	1,851	1,996	38,900	39,000	2,314	2,241	2,386	44,900	45,000	2,704	2,631	2,776
33,000					39,000					45,000				
33,000	33,100	1,930	1,857	2,003	39,000	39,100	2,320	2,247	2,393	45,000	45,100	2,710	2,637	2,783
33,100	33,200	1,937	1,864	2,009	39,100	39,200	2,327	2,254	2,399	45,100	45,200	2,717	2,644	2,789
33,200	33,300	1,943	1,870	2,016	39,200	39,300	2,333	2,260	2,406	45,200	45,300	2,723	2,650	2,796
33,300	33,400	1,950	1,877	2,022	39,300	39,400	2,340	2,267	2,412	45,300	45,400	2,730	2,657	2,802
33,400	33,500	1,956	1,883	2,029	39,400	39,500	2,346	2,273	2,419	45,400	45,500	2,736	2,663	2,809
33,500	33,600	1,963	1,890	2,035	39,500	39,600	2,353	2,280	2,425	45,500	45,600	2,743	2,670	2,815
33,600	33,700	1,969	1,896	2,042	39,600	39,700	2,359	2,286	2,432	45,600	45,700	2,749	2,676	2,822
33,700	33,800	1,976	1,903	2,048	39,700	39,800	2,366	2,293	2,438	45,700	45,800	2,756	2,683	2,828
33,800	33,900	1,982	1,909	2,055	39,800	39,900	2,372	2,299	2,445	45,800	45,900	2,762	2,689	2,835
33,900	34,000	1,989	1,916	2,061	39,900	40,000	2,379	2,306	2,451	45,900	46,000	2,769	2,696	2,841
34,000					40,000					46,000				
34,000	34,100	1,995	1,922	2,068	40,000	40,100	2,385	2,312	2,458	46,000	46,100	2,775	2,702	2,848
34,100	34,200	2,002	1,929	2,074	40,100	40,200	2,392	2,319	2,464	46,100	46,200	2,782	2,709	2,854
34,200	34,300	2,008	1,935	2,081	40,200	40,300	2,398	2,325	2,471	46,200	46,300	2,788	2,715	2,861
34,300	34,400	2,015	1,942	2,087	40,300	40,400	2,405	2,332	2,477	46,300	46,400	2,795	2,722	2,867
34,400	34,500	2,021	1,948	2,094	40,400	40,500	2,411	2,338	2,484	46,400	46,500	2,801	2,728	2,874
34,500	34,600	2,028	1,955	2,100	40,500	40,600	2,418	2,345	2,490	46,500	46,600	2,808	2,735	2,880
34,600	34,700	2,034	1,961	2,107	40,600	40,700	2,424	2,351	2,497	46,600	46,700	2,814	2,741	2,887
34,700	34,800	2,041	1,968	2,113	40,700	40,800	2,431	2,358	2,503	46,700	46,800	2,821	2,748	2,893
34,800	34,900	2,047	1,974	2,120	40,800	40,900	2,437	2,364	2,510	46,800	46,900	2,827	2,754	2,900
34,900	35,000	2,054	1,981	2,126	40,900	41,000	2,444	2,371	2,516	46,900	47,000	2,834	2,761	2,906

If line 39 is —		And you are —			If line 39 is —		And you are —			If line 39 is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
47,000					53,000					59,000				
47,000	47,100	2,840	2,767	2,913	53,000	53,100	3,230	3,157	3,303	59,000	59,100	3,620	3,547	3,693
47,100	47,200	2,847	2,774	2,919	53,100	53,200	3,237	3,164	3,309	59,100	59,200	3,627	3,554	3,699
47,200	47,300	2,853	2,780	2,926	53,200	53,300	3,243	3,170	3,316	59,200	59,300	3,633	3,560	3,706
47,300	47,400	2,860	2,787	2,932	53,300	53,400	3,250	3,177	3,322	59,300	59,400	3,640	3,567	3,712
47,400	47,500	2,866	2,793	2,939	53,400	53,500	3,256	3,183	3,329	59,400	59,500	3,646	3,573	3,719
47,500	47,600	2,873	2,800	2,945	53,500	53,600	3,263	3,190	3,335	59,500	59,600	3,653	3,580	3,725
47,600	47,700	2,879	2,806	2,952	53,600	53,700	3,269	3,196	3,342	59,600	59,700	3,659	3,586	3,732
47,700	47,800	2,886	2,813	2,958	53,700	53,800	3,276	3,203	3,348	59,700	59,800	3,666	3,593	3,738
47,800	47,900	2,892	2,819	2,965	53,800	53,900	3,282	3,209	3,355	59,800	59,900	3,672	3,599	3,745
47,900	48,000	2,899	2,826	2,971	53,900	54,000	3,289	3,216	3,361	59,900	60,000	3,679	3,606	3,751
48,000					54,000					60,000				
48,000	48,100	2,905	2,832	2,978	54,000	54,100	3,295	3,222	3,368	60,000	60,100	3,685	3,612	3,758
48,100	48,200	2,912	2,839	2,984	54,100	54,200	3,302	3,229	3,374	60,100	60,200	3,692	3,619	3,764
48,200	48,300	2,918	2,845	2,991	54,200	54,300	3,308	3,235	3,381	60,200	60,300	3,698	3,625	3,771
48,300	48,400	2,925	2,852	2,997	54,300	54,400	3,315	3,242	3,387	60,300	60,400	3,705	3,632	3,777
48,400	48,500	2,931	2,858	3,004	54,400	54,500	3,321	3,248	3,394	60,400	60,500	3,711	3,638	3,784
48,500	48,600	2,938	2,865	3,010	54,500	54,600	3,328	3,255	3,400	60,500	60,600	3,718	3,645	3,790
48,600	48,700	2,944	2,871	3,017	54,600	54,700	3,334	3,261	3,407	60,600	60,700	3,724	3,651	3,797
48,700	48,800	2,951	2,878	3,023	54,700	54,800	3,341	3,268	3,413	60,700	60,800	3,731	3,658	3,803
48,800	48,900	2,957	2,884	3,030	54,800	54,900	3,347	3,274	3,420	60,800	60,900	3,737	3,664	3,810
48,900	49,000	2,964	2,891	3,036	54,900	55,000	3,354	3,281	3,426	60,900	61,000	3,744	3,671	3,816
49,000					55,000					61,000				
49,000	49,100	2,970	2,897	3,043	55,000	55,100	3,360	3,287	3,433	61,000	61,100	3,750	3,677	3,823
49,100	49,200	2,977	2,904	3,049	55,100	55,200	3,367	3,294	3,439	61,100	61,200	3,757	3,684	3,829
49,200	49,300	2,983	2,910	3,056	55,200	55,300	3,373	3,300	3,446	61,200	61,300	3,763	3,690	3,836
49,300	49,400	2,990	2,917	3,062	55,300	55,400	3,380	3,307	3,452	61,300	61,400	3,770	3,697	3,842
49,400	49,500	2,996	2,923	3,069	55,400	55,500	3,386	3,313	3,459	61,400	61,500	3,776	3,703	3,849
49,500	49,600	3,003	2,930	3,075	55,500	55,600	3,393	3,320	3,465	61,500	61,600	3,783	3,710	3,855
49,600	49,700	3,009	2,936	3,082	55,600	55,700	3,399	3,326	3,472	61,600	61,700	3,789	3,716	3,862
49,700	49,800	3,016	2,943	3,088	55,700	55,800	3,406	3,333	3,478	61,700	61,800	3,796	3,723	3,868
49,800	49,900	3,022	2,949	3,095	55,800	55,900	3,412	3,339	3,485	61,800	61,900	3,802	3,729	3,875
49,900	50,000	3,029	2,956	3,101	55,900	56,000	3,419	3,346	3,491	61,900	62,000	3,809	3,736	3,881
50,000					56,000					62,000				
50,000	50,100	3,035	2,962	3,108	56,000	56,100	3,425	3,352	3,498	62,000	62,100	3,815	3,742	3,888
50,100	50,200	3,042	2,969	3,114	56,100	56,200	3,432	3,359	3,504	62,100	62,200	3,822	3,749	3,894
50,200	50,300	3,048	2,975	3,121	56,200	56,300	3,438	3,365	3,511	62,200	62,300	3,828	3,755	3,901
50,300	50,400	3,055	2,982	3,127	56,300	56,400	3,445	3,372	3,517	62,300	62,400	3,835	3,762	3,907
50,400	50,500	3,061	2,988	3,134	56,400	56,500	3,451	3,378	3,524	62,400	62,500	3,841	3,768	3,914
50,500	50,600	3,068	2,995	3,140	56,500	56,600	3,458	3,385	3,530	62,500	62,600	3,848	3,775	3,920
50,600	50,700	3,074	3,001	3,147	56,600	56,700	3,464	3,391	3,537	62,600	62,700	3,854	3,781	3,927
50,700	50,800	3,081	3,008	3,153	56,700	56,800	3,471	3,398	3,543	62,700	62,800	3,861	3,788	3,933
50,800	50,900	3,087	3,014	3,160	56,800	56,900	3,477	3,404	3,550	62,800	62,900	3,867	3,794	3,940
50,900	51,000	3,094	3,021	3,166	56,900	57,000	3,484	3,411	3,556	62,900	63,000	3,874	3,801	3,946
51,000					57,000					63,000				
51,000	51,100	3,100	3,027	3,173	57,000	57,100	3,490	3,417	3,563	63,000	63,100	3,880	3,807	3,953
51,100	51,200	3,107	3,034	3,179	57,100	57,200	3,497	3,424	3,569	63,100	63,200	3,887	3,814	3,959
51,200	51,300	3,113	3,040	3,186	57,200	57,300	3,503	3,430	3,576	63,200	63,300	3,893	3,820	3,966
51,300	51,400	3,120	3,047	3,192	57,300	57,400	3,510	3,437	3,582	63,300	63,400	3,900	3,827	3,972
51,400	51,500	3,126	3,053	3,199	57,400	57,500	3,516	3,443	3,589	63,400	63,500	3,906	3,833	3,979
51,500	51,600	3,133	3,060	3,205	57,500	57,600	3,523	3,450	3,595	63,500	63,600	3,913	3,840	3,985
51,600	51,700	3,139	3,066	3,212	57,600	57,700	3,529	3,456	3,602	63,600	63,700	3,919	3,846	3,992
51,700	51,800	3,146	3,073	3,218	57,700	57,800	3,536	3,463	3,608	63,700	63,800	3,926	3,853	3,998
51,800	51,900	3,152	3,079	3,225	57,800	57,900	3,542	3,469	3,615	63,800	63,900	3,932	3,859	4,005
51,900	52,000	3,159	3,086	3,231	57,900	58,000	3,549	3,476	3,621	63,900	64,000	3,939	3,866	4,011
52,000					58,000					64,000				
52,000	52,100	3,165	3,092	3,238	58,000	58,100	3,555	3,482	3,628	64,000	64,100	3,945	3,872	4,018
52,100	52,200	3,172	3,099	3,244	58,100	58,200	3,562	3,489	3,634	64,100	64,200	3,952	3,879	4,024
52,200	52,300	3,178	3,105	3,251	58,200	58,300	3,568	3,495	3,641	64,200	64,300	3,958	3,885	4,031
52,300	52,400	3,185	3,112	3,257	58,300	58,400	3,575	3,502	3,647	64,300	64,400	3,965	3,892	4,037
52,400	52,500	3,191	3,118	3,264	58,400	58,500	3,581	3,508	3,654	64,400	64,500	3,971	3,898	4,044
52,500	52,600	3,198	3,125	3,270	58,500	58,600	3,588	3,515	3,660	64,500	64,600	3,978	3,905	4,050
52,600	52,700	3,204	3,131	3,277	58,600	58,700	3,594	3,521	3,667	64,600	64,700	3,984	3,911	4,057
52,700	52,800	3,211	3,138	3,283	58,700	58,800	3,601	3,528	3,673	64,700	64,800	3,991	3,918	4,063
52,800	52,900	3,217	3,144	3,290	58,800	58,900	3,607	3,534	3,680	64,800	64,900	3,997	3,924	4,070
52,900	53,000	3,224	3,151	3,296	58,900	59,000	3,614	3,541	3,686	64,900	65,000	4,004	3,931	4,076

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
65,000					71,000					77,000				
65,000	65,100	4,010	3,937	4,083	71,000	71,100	4,400	4,327	4,473	77,000	77,100	4,790	4,717	4,863
65,100	65,200	4,017	3,944	4,089	71,100	71,200	4,407	4,334	4,479	77,100	77,200	4,797	4,724	4,869
65,200	65,300	4,023	3,950	4,096	71,200	71,300	4,413	4,340	4,486	77,200	77,300	4,803	4,730	4,876
65,300	65,400	4,030	3,957	4,102	71,300	71,400	4,420	4,347	4,492	77,300	77,400	4,810	4,737	4,882
65,400	65,500	4,036	3,963	4,109	71,400	71,500	4,426	4,353	4,499	77,400	77,500	4,816	4,743	4,889
65,500	65,600	4,043	3,970	4,115	71,500	71,600	4,433	4,360	4,505	77,500	77,600	4,823	4,750	4,895
65,600	65,700	4,049	3,976	4,122	71,600	71,700	4,439	4,366	4,512	77,600	77,700	4,829	4,756	4,902
65,700	65,800	4,056	3,983	4,128	71,700	71,800	4,446	4,373	4,518	77,700	77,800	4,836	4,763	4,908
65,800	65,900	4,062	3,989	4,135	71,800	71,900	4,452	4,379	4,525	77,800	77,900	4,842	4,769	4,915
65,900	66,000	4,069	3,996	4,141	71,900	72,000	4,459	4,386	4,531	77,900	78,000	4,849	4,776	4,921
66,000					72,000					78,000				
66,000	66,100	4,075	4,002	4,148	72,000	72,100	4,465	4,392	4,538	78,000	78,100	4,855	4,782	4,928
66,100	66,200	4,082	4,009	4,154	72,100	72,200	4,472	4,399	4,544	78,100	78,200	4,862	4,789	4,934
66,200	66,300	4,088	4,015	4,161	72,200	72,300	4,478	4,405	4,551	78,200	78,300	4,868	4,795	4,941
66,300	66,400	4,095	4,022	4,167	72,300	72,400	4,485	4,412	4,557	78,300	78,400	4,875	4,802	4,947
66,400	66,500	4,101	4,028	4,174	72,400	72,500	4,491	4,418	4,564	78,400	78,500	4,881	4,808	4,954
66,500	66,600	4,108	4,035	4,180	72,500	72,600	4,498	4,425	4,570	78,500	78,600	4,888	4,815	4,960
66,600	66,700	4,114	4,041	4,187	72,600	72,700	4,504	4,431	4,577	78,600	78,700	4,894	4,821	4,967
66,700	66,800	4,121	4,048	4,193	72,700	72,800	4,511	4,438	4,583	78,700	78,800	4,901	4,828	4,973
66,800	66,900	4,127	4,054	4,200	72,800	72,900	4,517	4,444	4,590	78,800	78,900	4,907	4,834	4,980
66,900	67,000	4,134	4,061	4,206	72,900	73,000	4,524	4,451	4,596	78,900	79,000	4,914	4,841	4,986
67,000					73,000					79,000				
67,000	67,100	4,140	4,067	4,213	73,000	73,100	4,530	4,457	4,603	79,000	79,100	4,920	4,847	4,993
67,100	67,200	4,147	4,074	4,219	73,100	73,200	4,537	4,464	4,609	79,100	79,200	4,927	4,854	4,999
67,200	67,300	4,153	4,080	4,226	73,200	73,300	4,543	4,470	4,616	79,200	79,300	4,933	4,860	5,006
67,300	67,400	4,160	4,087	4,232	73,300	73,400	4,550	4,477	4,622	79,300	79,400	4,940	4,867	5,012
67,400	67,500	4,166	4,093	4,239	73,400	73,500	4,556	4,483	4,629	79,400	79,500	4,946	4,873	5,019
67,500	67,600	4,173	4,100	4,245	73,500	73,600	4,563	4,490	4,635	79,500	79,600	4,953	4,880	5,025
67,600	67,700	4,179	4,106	4,252	73,600	73,700	4,569	4,496	4,642	79,600	79,700	4,959	4,886	5,032
67,700	67,800	4,186	4,113	4,258	73,700	73,800	4,576	4,503	4,648	79,700	79,800	4,966	4,893	5,038
67,800	67,900	4,192	4,119	4,265	73,800	73,900	4,582	4,509	4,655	79,800	79,900	4,972	4,899	5,045
67,900	68,000	4,199	4,126	4,271	73,900	74,000	4,589	4,516	4,661	79,900	80,000	4,979	4,906	5,051
68,000					74,000					80,000				
68,000	68,100	4,205	4,132	4,278	74,000	74,100	4,595	4,522	4,668	80,000	80,100	4,985	4,912	5,058
68,100	68,200	4,212	4,139	4,284	74,100	74,200	4,602	4,529	4,674	80,100	80,200	4,992	4,919	5,064
68,200	68,300	4,218	4,145	4,291	74,200	74,300	4,608	4,535	4,681	80,200	80,300	4,998	4,925	5,071
68,300	68,400	4,225	4,152	4,297	74,300	74,400	4,615	4,542	4,687	80,300	80,400	5,005	4,932	5,077
68,400	68,500	4,231	4,158	4,304	74,400	74,500	4,621	4,548	4,694	80,400	80,500	5,011	4,938	5,084
68,500	68,600	4,238	4,165	4,310	74,500	74,600	4,628	4,555	4,700	80,500	80,600	5,018	4,945	5,090
68,600	68,700	4,244	4,171	4,317	74,600	74,700	4,634	4,561	4,707	80,600	80,700	5,024	4,951	5,097
68,700	68,800	4,251	4,178	4,323	74,700	74,800	4,641	4,568	4,713	80,700	80,800	5,031	4,958	5,103
68,800	68,900	4,257	4,184	4,330	74,800	74,900	4,647	4,574	4,720	80,800	80,900	5,037	4,964	5,110
68,900	69,000	4,264	4,191	4,336	74,900	75,000	4,654	4,581	4,726	80,900	81,000	5,044	4,971	5,116
69,000					75,000					81,000				
69,000	69,100	4,270	4,197	4,343	75,000	75,100	4,660	4,587	4,733	81,000	81,100	5,050	4,977	5,123
69,100	69,200	4,277	4,204	4,349	75,100	75,200	4,667	4,594	4,739	81,100	81,200	5,057	4,984	5,129
69,200	69,300	4,283	4,210	4,356	75,200	75,300	4,673	4,600	4,746	81,200	81,300	5,063	4,990	5,136
69,300	69,400	4,290	4,217	4,362	75,300	75,400	4,680	4,607	4,752	81,300	81,400	5,070	4,997	5,142
69,400	69,500	4,296	4,223	4,369	75,400	75,500	4,686	4,613	4,759	81,400	81,500	5,076	5,003	5,149
69,500	69,600	4,303	4,230	4,375	75,500	75,600	4,693	4,620	4,765	81,500	81,600	5,083	5,010	5,155
69,600	69,700	4,309	4,236	4,382	75,600	75,700	4,699	4,626	4,772	81,600	81,700	5,089	5,016	5,162
69,700	69,800	4,316	4,243	4,388	75,700	75,800	4,706	4,633	4,778	81,700	81,800	5,096	5,023	5,168
69,800	69,900	4,322	4,249	4,395	75,800	75,900	4,712	4,639	4,785	81,800	81,900	5,102	5,029	5,175
69,900	70,000	4,329	4,256	4,401	75,900	76,000	4,719	4,646	4,791	81,900	82,000	5,109	5,036	5,181
70,000					76,000					82,000				
70,000	70,100	4,335	4,262	4,408	76,000	76,100	4,725	4,652	4,798	82,000	82,100	5,115	5,042	5,188
70,100	70,200	4,342	4,269	4,414	76,100	76,200	4,732	4,659	4,804	82,100	82,200	5,122	5,049	5,194
70,200	70,300	4,348	4,275	4,421	76,200	76,300	4,738	4,665	4,811	82,200	82,300	5,128	5,055	5,201
70,300	70,400	4,355	4,282	4,427	76,300	76,400	4,745	4,672	4,817	82,300	82,400	5,135	5,062	5,207
70,400	70,500	4,361	4,288	4,434	76,400	76,500	4,751	4,678	4,824	82,400	82,500	5,141	5,068	5,214
70,500	70,600	4,368	4,295	4,440	76,500	76,600	4,758	4,685	4,830	82,500	82,600	5,148	5,075	5,220
70,600	70,700	4,374	4,301	4,447	76,600	76,700	4,764	4,691	4,837	82,600	82,700	5,154	5,081	5,227
70,700	70,800	4,381	4,308	4,453	76,700	76,800	4,771	4,698	4,843	82,700	82,800	5,161	5,088	5,233
70,800	70,900	4,387	4,314	4,460	76,800	76,900	4,777	4,704	4,850	82,800	82,900	5,167	5,094	5,240
70,900	71,000	4,394	4,321	4,466	76,900	77,000	4,784	4,711	4,856	82,900	83,000	5,174	5,101	5,246

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					89,000					95,000				
83,000	83,100	5,180	5,107	5,253	89,000	89,100	5,570	5,497	5,643	95,000	95,100	5,960	5,887	6,033
83,100	83,200	5,187	5,114	5,259	89,100	89,200	5,577	5,504	5,649	95,100	95,200	5,967	5,894	6,039
83,200	83,300	5,193	5,120	5,266	89,200	89,300	5,583	5,510	5,656	95,200	95,300	5,973	5,900	6,046
83,300	83,400	5,200	5,127	5,272	89,300	89,400	5,590	5,517	5,662	95,300	95,400	5,980	5,907	6,052
83,400	83,500	5,206	5,133	5,279	89,400	89,500	5,596	5,523	5,669	95,400	95,500	5,986	5,913	6,059
83,500	83,600	5,213	5,140	5,285	89,500	89,600	5,603	5,530	5,675	95,500	95,600	5,993	5,920	6,065
83,600	83,700	5,219	5,146	5,292	89,600	89,700	5,609	5,536	5,682	95,600	95,700	5,999	5,926	6,072
83,700	83,800	5,226	5,153	5,298	89,700	89,800	5,616	5,543	5,688	95,700	95,800	6,006	5,933	6,078
83,800	83,900	5,232	5,159	5,305	89,800	89,900	5,622	5,549	5,695	95,800	95,900	6,012	5,939	6,085
83,900	84,000	5,239	5,166	5,311	89,900	90,000	5,629	5,556	5,701	95,900	96,000	6,019	5,946	6,091
84,000					90,000					96,000				
84,000	84,100	5,245	5,172	5,318	90,000	90,100	5,635	5,562	5,708	96,000	96,100	6,025	5,952	6,098
84,100	84,200	5,252	5,179	5,324	90,100	90,200	5,642	5,569	5,714	96,100	96,200	6,032	5,959	6,104
84,200	84,300	5,258	5,185	5,331	90,200	90,300	5,648	5,575	5,721	96,200	96,300	6,038	5,965	6,111
84,300	84,400	5,265	5,192	5,337	90,300	90,400	5,655	5,582	5,727	96,300	96,400	6,045	5,972	6,117
84,400	84,500	5,271	5,198	5,344	90,400	90,500	5,661	5,588	5,734	96,400	96,500	6,051	5,978	6,124
84,500	84,600	5,278	5,205	5,350	90,500	90,600	5,668	5,595	5,740	96,500	96,600	6,058	5,985	6,130
84,600	84,700	5,284	5,211	5,357	90,600	90,700	5,674	5,601	5,747	96,600	96,700	6,064	5,991	6,137
84,700	84,800	5,291	5,218	5,363	90,700	90,800	5,681	5,608	5,753	96,700	96,800	6,071	5,998	6,143
84,800	84,900	5,297	5,224	5,370	90,800	90,900	5,687	5,614	5,760	96,800	96,900	6,077	6,004	6,150
84,900	85,000	5,304	5,231	5,376	90,900	91,000	5,694	5,621	5,766	96,900	97,000	6,084	6,011	6,156
85,000					91,000					97,000				
85,000	85,100	5,310	5,237	5,383	91,000	91,100	5,700	5,627	5,773	97,000	97,100	6,090	6,017	6,163
85,100	85,200	5,317	5,244	5,389	91,100	91,200	5,707	5,634	5,779	97,100	97,200	6,097	6,024	6,170
85,200	85,300	5,323	5,250	5,396	91,200	91,300	5,713	5,640	5,786	97,200	97,300	6,103	6,030	6,176
85,300	85,400	5,330	5,257	5,402	91,300	91,400	5,720	5,647	5,792	97,300	97,400	6,110	6,037	6,183
85,400	85,500	5,336	5,263	5,409	91,400	91,500	5,726	5,653	5,799	97,400	97,500	6,116	6,043	6,190
85,500	85,600	5,343	5,270	5,415	91,500	91,600	5,733	5,660	5,805	97,500	97,600	6,123	6,050	6,197
85,600	85,700	5,349	5,276	5,422	91,600	91,700	5,739	5,666	5,812	97,600	97,700	6,129	6,056	6,203
85,700	85,800	5,356	5,283	5,428	91,700	91,800	5,746	5,673	5,818	97,700	97,800	6,136	6,063	6,210
85,800	85,900	5,362	5,289	5,435	91,800	91,900	5,752	5,679	5,825	97,800	97,900	6,142	6,069	6,217
85,900	86,000	5,369	5,296	5,441	91,900	92,000	5,759	5,686	5,831	97,900	98,000	6,149	6,076	6,224
86,000					92,000					98,000				
86,000	86,100	5,375	5,302	5,448	92,000	92,100	5,765	5,692	5,838	98,000	98,100	6,155	6,082	6,230
86,100	86,200	5,382	5,309	5,454	92,100	92,200	5,772	5,699	5,844	98,100	98,200	6,162	6,089	6,237
86,200	86,300	5,388	5,315	5,461	92,200	92,300	5,778	5,705	5,851	98,200	98,300	6,168	6,095	6,244
86,300	86,400	5,395	5,322	5,467	92,300	92,400	5,785	5,712	5,857	98,300	98,400	6,175	6,102	6,251
86,400	86,500	5,401	5,328	5,474	92,400	92,500	5,791	5,718	5,864	98,400	98,500	6,181	6,108	6,257
86,500	86,600	5,408	5,335	5,480	92,500	92,600	5,798	5,725	5,870	98,500	98,600	6,188	6,115	6,264
86,600	86,700	5,414	5,341	5,487	92,600	92,700	5,804	5,731	5,877	98,600	98,700	6,194	6,121	6,271
86,700	86,800	5,421	5,348	5,493	92,700	92,800	5,811	5,738	5,883	98,700	98,800	6,201	6,128	6,278
86,800	86,900	5,427	5,354	5,500	92,800	92,900	5,817	5,744	5,890	98,800	98,900	6,207	6,134	6,284
86,900	87,000	5,434	5,361	5,506	92,900	93,000	5,824	5,751	5,896	98,900	99,000	6,214	6,141	6,291
87,000					93,000					99,000				
87,000	87,100	5,440	5,367	5,513	93,000	93,100	5,830	5,757	5,903	99,000	99,100	6,220	6,147	6,298
87,100	87,200	5,447	5,374	5,519	93,100	93,200	5,837	5,764	5,909	99,100	99,200	6,227	6,154	6,305
87,200	87,300	5,453	5,380	5,526	93,200	93,300	5,843	5,770	5,916	99,200	99,300	6,233	6,160	6,311
87,300	87,400	5,460	5,387	5,532	93,300	93,400	5,850	5,777	5,922	99,300	99,400	6,240	6,167	6,318
87,400	87,500	5,466	5,393	5,539	93,400	93,500	5,856	5,783	5,929	99,400	99,500	6,246	6,173	6,325
87,500	87,600	5,473	5,400	5,545	93,500	93,600	5,863	5,790	5,935	99,500	99,600	6,253	6,180	6,332
87,600	87,700	5,479	5,406	5,552	93,600	93,700	5,869	5,796	5,942	99,600	99,700	6,259	6,186	6,338
87,700	87,800	5,486	5,413	5,558	93,700	93,800	5,876	5,803	5,948	99,700	99,800	6,266	6,193	6,345
87,800	87,900	5,492	5,419	5,565	93,800	93,900	5,882	5,809	5,955	99,800	99,900	6,272	6,199	6,352
87,900	88,000	5,499	5,426	5,571	93,900	94,000	5,889	5,816	5,961	99,900	100,000	6,279	6,206	6,359
88,000					94,000									
88,000	88,100	5,505	5,432	5,578	94,000	94,100	5,895	5,822	5,968	\$100,000 or over – use the Tax Computation Worksheet on page 46				
88,100	88,200	5,512	5,439	5,584	94,100	94,200	5,902	5,829	5,974					
88,200	88,300	5,518	5,445	5,591	94,200	94,300	5,908	5,835	5,981					
88,300	88,400	5,525	5,452	5,597	94,300	94,400	5,915	5,842	5,987					
88,400	88,500	5,531	5,458	5,604	94,400	94,500	5,921	5,848	5,994					
88,500	88,600	5,538	5,465	5,610	94,500	94,600	5,928	5,855	6,000					
88,600	88,700	5,544	5,471	5,617	94,600	94,700	5,934	5,861	6,007					
88,700	88,800	5,551	5,478	5,623	94,700	94,800	5,941	5,868	6,013					
88,800	88,900	5,557	5,484	5,630	94,800	94,900	5,947	5,874	6,020					
88,900	89,000	5,564	5,491	5,636	94,900	95,000	5,954	5,881	6,026					

2008 Tax Computation Worksheet – Line 40

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

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 39 is –	Fill in the amount from line 39	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least \$100,000 but less than \$145,460	\$	x 6.5% (.065)	\$	\$ 218.25	\$
\$145,460 or over	\$	x 6.75% (.0675)	\$	\$ 581.90	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 39 is –	Fill in the amount from line 39	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least \$100,000 but less than \$193,950	\$	x 6.5% (.065)	\$	\$ 290.92	\$
\$193,950 or over	\$	x 6.75% (.0675)	\$	\$ 775.80	\$

Section C – Use if your filing status is **Married filing separately**. Complete the row below.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 39 is –	Fill in the amount from line 39	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
\$100,000 or over	\$	x 6.75% (.0675)	\$	\$387.99	\$

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 SECURITY NUMBER _____

Please one: (If married filing joint return check one box for each spouse.)

You Spouse

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 2008.
- Changed legal residence from Wisconsin during 2008; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2008; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2008; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 2008. Resident of _____
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2007 or 2008 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. _____
2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
b. Was your job permanent, temporary, or seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:
a. Register to vote? _____ If yes, when? _____ If no, why not? _____
b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
a. Performed services for income in Wisconsin? _____ If yes, when? _____
b. Purchased/renewed Wisconsin auto license plates? _____ If yes, when? _____
c. Renewed a Wisconsin driver's license? _____ If yes, when? _____
d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when? _____
e. Attended or sent your children to Wisconsin schools? _____ If yes, when? _____
f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____ If yes, when? _____
Type of license? _____ County purchased in? _____
g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____
h. Listed Wisconsin as your state of legal residence for purposes of your will? _____
i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when? _____
j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____ If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2008 tax returns, please explain. _____

