

**Credit for Net Tax Paid  
to Another State**

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

**2009**

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
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*To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2009 and have paid 2009 state income tax **on the same income** to Wisconsin and another state.*

**Be sure to enclose a copy of your tax return from the other state(s).**

	State 1	State 2	State 3	State 4
<b>■ PART I – Income From Other State</b>				
1 Wages, salaries, tips, etc. ....				
2 Taxable interest ....				
3 Ordinary dividends ....				
4 Business income / loss ....				
5 Capital gain / loss ....				
6 Other gains / losses ....				
7 IRA distributions, pensions, and annuities ....				
8 Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....				
9 Farm income / loss ....				
10 Unemployment compensation ....				
11 Social security benefits ....				
12 Other income ....				
<b>Adjustments to Income</b>				
13 Archer MSA or health savings accounts deduction ....				
14 Business expenses of reservists, performing artists, and fee-basis public officials ....				
15 Moving expenses ....				
16 One-half of self-employment tax ....				
17 Self-employed SEP, SIMPLE, and qualified plans ....				
18 Self-employed health insurance deduction				
19 IRA deduction ....				
20 Student loan interest deduction ....				
21 Other adjustments to income ....				
22 Total income taxed by other state (see instructions) ....				

**NOW GO TO PART II**

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<b>■ PART II – Calculation of Credit</b>	<b>State 1</b>	<b>State 2</b>	<b>State 3</b>	<b>State 4</b>
<b>23</b> Postal abbreviation for state to which tax was paid .....				
<b>24</b> Income taxable to both Wisconsin <u>and</u> other state (see instructions) .....				
<b>25</b> Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) .....				
<b>26</b> From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit .....				
<b>27</b> Are the amounts on lines 24 and 25 the same? <ul style="list-style-type: none"> <li>• If YES, leave line 27 blank and fill in the amount from line 26 on line 28</li> <li>• If NO and line 24 is less than line 25, divide line 24 by line 25. Carry the decimal to four places and fill in on line 27. If line 25 is less than line 24, fill in 1.0000 .....</li> </ul>				
<b>28</b> Multiply line 26 by line 27. Round the result to the nearest dollar .....				
<b>29</b> Income and franchise tax (see instructions) .....				
<b>30</b> Add lines 28 and 29 in each column .....				
<b>31</b> Add the amounts in each column of line 30. Fill in the total here .....				<b>31</b>
<b>32</b> If you have tax paid to more than 4 states, fill in the amount from line 31 of any additional Schedules OS .....				<b>32</b>
<b>33</b> Add lines 31 and 32 .....				<b>33</b>
<b>34</b> Fill in the amount from: <ul style="list-style-type: none"> <li>• Line 29 of Form 1 less the amounts on lines 30 and 31 of Form 1, or</li> <li>• Line 55 of Form 1NPR less the amounts on lines 56 and 57 of Form 1NPR, or</li> <li>• Line 12 of Form 2 less the amount on line 13 of Form 2 .....</li> </ul>				<b>34</b>
<b>35</b> Fill in the smaller of line 33 or line 34. This is your credit for tax paid to another state (see instructions)				<b>35</b>