

# 1NPR

## Nonresident & part-year resident Wisconsin income tax

# 2009

Note  
DO NOT STAPLE

Check here if this is an amended return  For the year Jan. 1-Dec. 31, 2009, or other tax year beginning: \_\_\_\_\_, 2009 ending: \_\_\_\_\_, 20\_\_.

Your social security number 	Spouse's social security number 
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Your legal last name	Legal first name	M.I.	<b>State election campaign fund</b> If you want \$1 to go to the State Election Campaign Fund, check here. <input type="checkbox"/> You <input type="checkbox"/> Your spouse Designating an amount will not change your tax or refund.
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	

Home address (number and street). If you have a PO Box, see page 7		Apt. no.	<b>Tax district</b> Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2009 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ _____
City or post office	State	Zip code	

<b>Filing status</b> <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶	<b>Special Conditions</b> <input type="checkbox"/>	Legal last name Legal first name	M.I.
<input type="checkbox"/> Head of household (with qualifying person), (see page 8). Also, check here if married. ▶ <input type="checkbox"/>			

<b>County of</b> ▶ _____
<b>School district number</b> (see page 39) _____

**Resident status** Check the status that applies

You  Spouse

Full-year resident of Wisconsin

Nonresident of Wisconsin; state of residence \_\_\_\_\_ (2-letter state abbreviation)

Part-year resident of Wisconsin from \_\_\_\_\_ to \_\_\_\_\_  
mm dd yyyy mm dd yyyy



**Note:** Complete residence questionnaire, page 47.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789 Not like this → 0147	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page 10)	1		.00	.00
2 Taxable interest (see page 11)	2		.00	.00
3 Ordinary dividends (see page 11)	3		.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4		.00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5		.00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6		.00	.00
7 Capital gain or (loss) (see page 12)	7		.00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8		.00	.00
9 IRA distributions (see page 12)	9		.00	.00
10 Pensions and annuities (see page 12)	10		.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11		.00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	12		.00	.00
13 Unemployment compensation (see page 14)	13		.00	.00
14 Social security benefits (see page 15)	14		.00	Not taxable
15 Other income (see pages 15-20). Enclose explanation	15		.00	.00
16 Add lines 1 through 15	16		.00	.00

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page 20) . . . . .	17	Not deductible for Wisconsin
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 20) . . . . .	18	.00 .00
19	Health savings account deduction (see page 20) . . . . .	19	Not deductible for Wisconsin
20	Moving expenses (see page 20) . . . . .	20	.00 .00
21	One-half of self-employment tax (from federal Form 1040, line 27) . . . . .	21	.00 .00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 21) . . . . .	22	.00 .00
23	Self-employed health insurance deduction (see page 21) . . . . .	23	.00 .00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30) . . . . .	24	.00 .00
25	Alimony paid (from federal Form 1040, line 31a) . . . . .	25	.00 .00
26	IRA deduction (see page 21) . . . . .	26	.00 .00
27	Student loan interest deduction (see page 21) . . . . .	27	.00 .00
28	Tuition and fees deduction (see page 22) . . . . .	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page 22) . . . . .	29	Not deductible for Wisconsin
30	Other adjustments included in federal Form 1040, line 36 (list type and amount) . . . . .	30	.00 .00
31	Total adjustments to income. Add lines 17 through 30 . . . . .	31	.00 .00
<b>Adjusted Gross Income</b>			
32	Wisconsin income. Subtract line 31, column B from line 16, column B . . . . .	32	.00
33	Federal income. Subtract line 31, column A from line 16, column A . . . . .	33	.00
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 22) . . . . .	34	. . . . .

Tax Computation			
35	Fill in the <b>larger</b> of Wisconsin income from line 32, column B or federal income from line 33, column A. <b>But</b> , if Wisconsin income from line 32 is zero or less, fill in 0 (zero) . . . . .	35	.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 22 . . . . .	36a	<input type="checkbox"/>
36b	Aliens (see page 22 to determine if you must check line 36b) . . . . .	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 37 . . . . .	36c	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . . .	37	.00
38	Exemptions (Caution: see page 23)		
a	Fill in exemptions from your federal return _____ x \$700 . . . . .	38a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 . . . . .	38b	.00
c	Add lines 38a and 38b . . . . .	38c	.00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero) . . . . .	39	.00
40	Tax (see table on page 40) . . . . .	40	.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . .	41	.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2009—heat included .00 } Find credit from table page 24 . . . . .	42a	.00
	Rent paid in 2009—heat not included .00 }		
b	Property taxes paid on home in 2009 .00 } Find credit from table page 25 . . . . .	42b	.00
43	Add credits on lines 41, 42a, and 42b . . . . .	43	.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) . . . . .	44	.00
45	Fill in ratio from line 34 . . . . .	45	X .
46	Multiply line 44 by ratio on line 45 . . . . .	46	.00



Name(s) shown on Form 1NPR	Your social security number						
	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 20px; border-bottom: 1px solid black;"> </td> <td style="width: 20px; border-bottom: 1px solid black;"> </td> <td style="width: 20px; border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="width: 20px; border-bottom: 1px solid black;"> </td> <td style="width: 20px; border-bottom: 1px solid black;"> </td> <td style="width: 20px; border-bottom: 1px solid black;"> </td> </tr> </table>						

<b>47</b>	Fill in amount from line 46 .....	<b>47</b>	<u>          </u> <b>.00</b>
<b>48</b>	Armed forces member credit. (Full-year Wisconsin residents only) ..	<b>48</b>	<u>          </u> <b>.00</b>
<b>49</b>	Historic rehabilitation credits. Enclose Schedule HR .....	<b>49</b>	<u>          </u> <b>.00</b>
<b>50</b>	Working families tax credit. (Full-year Wisconsin residents only) ....	<b>50</b>	<u>          </u> <b>.00</b>
<b>51</b>	Certain nonrefundable credits from line 3 of Schedule CR .....	<b>51</b>	<u>          </u> <b>.00</b>
<b>52</b>	Add lines 48 through 51 .....	<b>52</b>	<u>          </u> <b>.00</b>
<b>53</b>	Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero) .....	<b>53</b>	<u>          </u> <b>.00</b>
<b>54</b>	Alternative minimum tax. Enclose Schedule MT .....	<b>54</b>	<u>          </u> <b>.00</b>
<b>55</b>	Add lines 53 and 54 .....	<b>55</b>	<u>          </u> <b>.00</b>
<b>56</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR) ..	<b>56</b>	<u>          </u> <b>.00</b>
<b>57</b>	Other credits from Schedule CR, line 15. Enclose Schedule CR ...	<b>57</b>	<u>          </u> <b>.00</b>
<b>58</b>	Net income tax paid to another state. Enclose Schedule OS ..	<b>58</b>	<u>          </u> <b>.00</b>
<b>59</b>	Add lines 56, 57, and 58 .....	<b>59</b>	<u>          </u> <b>.00</b>
<b>60</b>	Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax ..	<b>60</b>	<u>          </u> <b>.00</b>
<b>61</b>	Recycling surcharge. Enclose Schedule RS .....	<b>61</b>	<u>          </u> <b>.00</b>
<b>62</b>	Sales and use tax due on out-of-state purchases (see page 27) .....	<b>62</b>	<u>          </u> <b>.00</b>
<b>63</b>	Advance earned income credit (see page 28) .....	<b>63</b>	<u>          </u> <b>.00</b>
<b>64</b>	Donations (decreases refund or increases amount owed)		
	<b>a</b> Endangered resources <u>          </u> <b>.00</b>	<b>f</b> Firefighters memorial <u>          </u> <b>.00</b>	
	<b>b</b> Packers football stadium <u>          </u> <b>.00</b>	<b>g</b> Prostate cancer research <u>          </u> <b>.00</b>	
	<b>c</b> Breast cancer research <u>          </u> <b>.00</b>	<b>h</b> Military family relief <u>          </u> <b>.00</b>	
	<b>d</b> Veterans trust fund <u>          </u> <b>.00</b>	<b>i</b> Second Harvest <u>          </u> <b>.00</b>	
	<b>e</b> Multiple sclerosis <u>          </u> <b>.00</b>	<b>Total (add lines a through i) .....</b>	<b>→ 64j</b> <u>          </u> <b>.00</b>
<b>65</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 28) ▶ <u>          </u> <b>.00</b> x .33 =	<b>65</b>	<u>          </u> <b>.00</b>
<b>66</b>	Credit repayments and other penalties (see page 28) .....	<b>66</b>	<u>          </u> <b>.00</b>
<b>67</b>	Add lines 60 through 66 .....	<b>67</b>	<u>          </u> <b>.00</b>



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**Payments and Credits**

<b>68</b>	Wisconsin income tax withheld. Enclose readable withholding statements ..	<b>68</b>	<u>          </u> <b>.00</b>
<b>69</b>	2009 Wisconsin estimated tax paid and amount applied from 2008 return ..	<b>69</b>	<u>          </u> <b>.00</b>
<b>70</b>	Earned income credit. (Full-year Wisconsin residents only)		
	Number of qualifying children ▶ <u>          </u>		
	Federal credit .....		<u>          </u> <b>.00</b> x <u>          </u> % = <b>70</b> <u>          </u> <b>.00</b>
<b>71</b>	Farmland preservation credit. (Full-year Wisconsin residents only) .....	<b>71</b>	<u>          </u> <b>.00</b>
<b>72</b>	Repayment credit .....	<b>72</b>	<u>          </u> <b>.00</b>
<b>73</b>	Homestead credit. (Full-year Wisconsin residents only) .....	<b>73</b>	<u>          </u> <b>.00</b>
<b>74</b>	Farmland tax relief credit. (Full-year Wisconsin residents only)		
	Fill in property taxes on farmland .....		<u>          </u> <b>.00</b> x .18 = <b>74</b> <u>          </u> <b>.00</b>
<b>75</b>	Eligible veterans and surviving spouses property tax credit .....	<b>75</b>	<u>          </u> <b>.00</b>
<b>76</b>	Refundable credits from Schedule CR, line 22 .....	<b>76</b>	<u>          </u> <b>.00</b>
<b>77</b>	AMENDED RETURN ONLY – amount previously paid (see page 32) .....	<b>77</b>	<u>          </u> <b>.00</b>
<b>78</b>	Add lines 68 through 77 .....	<b>78</b>	<u>          </u> <b>.00</b>
<b>79</b>	AMENDED RETURN ONLY – amounts previously refunded (see page 33) ...	<b>79</b>	<u>          </u> <b>.00</b>
<b>80</b>	Subtract line 79 from line 78 .....	<b>80</b>	<u>          </u> <b>.00</b>

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Refund or Amount You Owe

Table with 5 rows (81-85) for Refund or Amount You Owe. Includes fields for 'AMOUNT YOU OVERPAID' and 'AMOUNT YOU OWE' with calculated values like .00.

Third Party Designee section. Includes checkboxes for 'Yes' and 'No', and fields for Designee's name, phone number, and personal identification number (PIN).

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

Sign here section. Includes lines for 'Your signature', 'Spouse's signature (if filing jointly, BOTH must sign)', and 'Date'.

Mail your return to: Wisconsin Department of Revenue. Includes addresses for 'if tax is due', 'if refund or no tax due', and 'if amended return'. Also includes a 'For Department Use Only' section with checkboxes for R, T, MAN, C.

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

Table for Schedule 1 - Wisconsin Itemized Deduction Credit. Rows 1-9 detailing medical/dental expenses, interest, gifts, casualty losses, and standard deduction with calculations leading to a credit rate of .05 (5%).

Schedule 2 - Married Couple Credit May be claimed only when both spouses have earned income taxable by Wisconsin.

Table for Schedule 2 - Married Couple Credit. Rows 1-8 detailing wages, salaries, net profit, and earned income for both spouses, leading to a credit rate of .03 (3%).

