

1NPR

Form 1NPR instructions

2009

Wisconsin income tax for nonresidents and part-year residents

New This Year!

- **Income of Military Spouse** Wages earned in Wisconsin by a nonresident military spouse may be exempt from Wisconsin tax (page 10).
- **Domestic Production Activities Deduction** This deduction is no longer allowed for Wisconsin (page 22).
- **Retirement Benefits** Persons 65 years of age or over with federal adjusted gross income less than \$15,000 (\$30,000 if married) may be able to subtract up to \$5,000 of retirement benefits (page 13).
- **Capital Gain Distributions** Except for gain on the sale of farm assets, the capital gain exclusion is reduced from 60 percent to 30 percent (page 12 and Schedule WD).

NEW FOR 2010

Reciprocity The reciprocity agreement with Minnesota has been terminated. If you are a Minnesota resident working in Wisconsin, your Wisconsin employer may be required to withhold Wisconsin income tax from your Wisconsin wages effective January 1, 2010. You will generally be required to file a Wisconsin Form 1NPR income tax return for 2010 (due April 15, 2011) to report the income earned in Wisconsin.

Note At the time of printing, Wisconsin and Minnesota officials were discussing the possibility of reinstating this agreement. If there is a change in status, it will be posted on the department's web site.

**Filing Deadline is
Thursday, April 15, 2010**

Tax Tips

- Try e-filing for faster refund. See page 5 for more information.
- If you changed your domicile from Wisconsin during 2009, 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 2010? If yes, and you do not receive the form in the mail, contact any department office or go to our web site 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.

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

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

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

- Write your name and address clearly using CAPITAL LETTERS like this →

- NEVER USE COMMAS OR DOLLAR SIGNS. 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. For example,

School property tax credit			
a Rent paid in 2009–heat included	2345.00	}	Find credit from table page 24 . 22a 226.00
Rent paid in 2009–heat not included	5678.00		
b Property taxes paid on home in 2009	.00	▶	Find credit from table page 25 . 22b .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.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.
- Do not use a highlight pen on your return or attachments.
- Do not use staples to assemble your return.



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

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2009.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2009.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2009.

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 2009, 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 \$950 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.
- You claimed Wisconsin advance earned income credit through your employer.

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 2009, 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 exceptions 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. For tax-option corporations, this includes interest and dividends.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 2009, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2009, you may file Wisconsin Form WI-Z, Form 1A, or Form 1. Read the instructions for those forms to figure out which one is right for you. Those forms aren't in this booklet. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office or from the department's web site at www.revenue.wi.gov.

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

E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. For 2009 returns, certain software will allow you to file any Form 1NPR electronically. Even if your software does not support all forms, with most software you can file Form 1NPR electronically if:

- Your only income taxable to Wisconsin was from wages, salaries, tips, 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 the school property tax credit, armed forces member credit, working families tax credit, married couple credit, itemized deduction credit, Wisconsin withholding, or estimated tax.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR. For more information on e-filing, go to the department's web site at <http://www.revenue.wi.gov/faqs/pcs/e-faq.html>.

When should I file?

You should file as soon as you can, but not later than **April 15, 2010**. 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 2009 Wisconsin income tax returns and pay any tax due by March 1, 2010, 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, 2010. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2010, 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, 2010. Submit the payment with a 2009 Wisconsin Form 1-ES. You can get this form from our Internet web site 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, (2) you qualify for a federal extension because of service in a combat zone, or (3) you qualify for a federal extension due to a federally-declared disaster. 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 federally-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

Where can I get help or additional forms and publications?

The Wisconsin Department of Revenue will answer your questions and provide forms and publications. Contact any of the following department offices:

(**Note** Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address indicated below the signature area on your return.)

Madison – Customer assistance:
2135 Rimrock Rd
Mail Stop 5-77
PO Box 8949 (zip code 53708-8949)
phone: (608) 266-2772
e-mail: income@revenue.wi.gov

Forms requests:
phone: (608) 266-1961
web site: www.revenue.wi.gov

Milwaukee – State Office Bldg, 819 N 6th St, Rm 408
(zip code 53203-1606)
income tax information (414) 227-4000
forms requests (414) 227-4000

Appleton – 265 W Northland Ave (zip code 54911-2016)
phone: (920) 832-2727

Eau Claire – State Office Bldg, 718 W Clairemont Ave
(zip code 54701-4558)
phone: (715) 836-2811

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

Internet address You can access the department’s web site 24 hours a day, 7 days a week, at www.revenue.wi.gov. From this web site, 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 the Wisconsin Telecommunications Relay System at 711 or, if no answer, 1-800-947-3529. 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 2009 |
| 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 | Use Tax Information for Individuals |
| 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,
(414) 227-4907 in Milwaukee, or
1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada**

Visit our web site 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 web site 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 2009 return for calendar year 2009 and fiscal years that begin in 2009. 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), fill in your ITIN wherever your social security number is requested.

■ **Name and address** Print or type your legal name and address. Include your apartment number, if any. Do not include a lot number or suite number as an apartment number. These should be included as part of the street address. Fill in your PO Box number only if your post office does not deliver mail to your home. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2008 and you are filing a joint return for 2009 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2008 return.

Note

■ **Special conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 01 Extension – Operation Iraqi Freedom (page 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally-declared disaster (page 6)
- 04 Divorce decree (page 35)
- 05 Injured spouse (page 35)
- 09 Nonresident service member (page 10)
- 11 Fiscal filer (page 7)
- 14 Military pay subtraction (page 10)
- 15 Military spouse (page 10)
- 16 Schedule RT enclosed (page 20)
- 99 Multiple special conditions

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

■ **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, 2009, 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, 2009, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2009. 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 2009 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 2009*. 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, 2009:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2009, and did not remarry in 2009.

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, 2009.
- Your spouse died in 2009 and you did not remarry in 2009.
- You were married at the end of 2009, and your spouse died in 2010 before filing a 2009 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 2009. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2009 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 2009 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 2009 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.

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

■ **Resident status** Check the resident status to indicate your resident status in 2009. If you are married filing a joint return, also check one of the spaces to indicate your spouse’s resident status in 2009. 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 2008 or 2009 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.



If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, Form 1NPR and the adjustment item on line 30. The amount reported on line 22 of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the Internal Revenue Service (IRS). If you file a joint return for Wisconsin (but separate returns for IRS), report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report \$35,000 of wages

in column A.) If you file separate returns for Wisconsin (but you’re filing a joint return for IRS), report in column A the amounts you would report on a federal return using a married filing separate status.

- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040. Differences between federal and Wisconsin law may occur because Wisconsin uses the federal law as amended to December 31, 2008, with certain exceptions.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2009 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 first \$2,400 of unemployment compensation.

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 2009 (for example, the special 30% or 50% bonus depreciation was not allowed for Wisconsin purposes), you must also make adjustments on Schedule I for 2009.

You may also have to fill in Schedule I if you sold property during 2009, 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 2009? 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 2009*. See page 6 for information on how to get this publication.

- **Medical care insurance** You may be able to subtract all or a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). 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 2009 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 on page 10.

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 2009. 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.

Worksheet 2 – Others

1. Amount you paid in 2009 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 2009 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 2009 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. _____



■ **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.)

Line 1 instructions – continued

Wisconsin column Nonresidents – fill in the amount received for working in Wisconsin (see **Exceptions**). **Note** If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents* – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

- **Income of Military Spouse** Income from services performed in Wisconsin by a nonresident spouse of a servicemember is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the servicemember serving in Wisconsin under military orders. If you meet this exception, fill in “15” in the Special Conditions box on page 1 of Form 1NPR.
- **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 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 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B.

Modifications

- **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. **Caution** This subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). It does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training or to a person is serving on active or full-time duty in the active guard reserve (AGR) program. **Note** If you are claiming this subtraction, fill in “14” in the Special Conditions box on page 1 of Form 1NPR.
- **Disability income exclusion for part-year and full-year residents** If you retired on permanent and total disability and have included your disability income on your federal return, you may be able to subtract up to \$5,200 of your disability income.

Line 1 instructions – continued

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 2009.
2. You were under age 65 on December 31, 2009.
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 2009, 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) Wisconsin 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

Line 2 instructions – continued

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, (13) Wisconsin Aerospace Authority bonds, (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, and (15) Southeastern Regional Transit 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 Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Line 3 instructions – continued

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 30% (60% in the case of farm assets) 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.

Note 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 70% of the portion of the capital gain distribution received while a Wisconsin resident.

Line 7 instructions – continued

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

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

Line 10 instructions – continued

Line 10 instructions – continued

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 the Survivor Benefit Plan), and
 - (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

- **Other retirement benefits** Don't include on line 10, column B amounts received from the retirement systems listed below if:
 1. You were retired from the system before January 1, 1964, or
 2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964, or
 3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

The specific retirement systems are:

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

- B. Federal retirement systems** – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees' Retirement System.

Note You must include the following on line 10, column B:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B.
- Payments received from one of the retirement systems listed in A or B if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments from the federal Thrift Savings Plan.

CAUTION Your retirement benefits are not taxable only if they are based on qualified membership in one of the retirement systems listed in A or B. Qualified membership is membership that began before January 1964. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.



- **Railroad retirement benefits** Don't include on line 10, column B amounts received from the U.S. Railroad Retirement Board that were included in line 16b of federal Form 1040 or line 12b of Form 1040A. These benefits aren't taxable by Wisconsin.

• **Retirement income exclusion** You may subtract up to \$5,000 of certain retirement income if:

- (1) You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2009, and
- (2) Your federal adjusted gross income (line 37 of Form 1040 or line 21 of Form 1040A) is less than \$15,000 (\$30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross income must be less than \$30,000.

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

Retirement Income Exclusion Worksheet		(A) Yourself	(B) Your Spouse
If married filing a joint return, fill in each spouse's information separately.			
1. Taxable IRA distributions from line 9, column B of Form 1NPR	1.	_____	_____
2. Taxable pensions and annuities from line 10, column B of Form 1NPR without considering this exclusion	2.	_____	_____
3. Add lines 1 and 2	3.	_____	_____
4. Complete line 4 as follows. This is your subtraction for retirement income.			
• If you were 65 years of age or older on December 31, 2009, fill in on line 4, Col (A), the <u>smaller</u> of line 3, Col. (A) or \$5,000. Fill in 0 (zero) if you were not age 65 or older.			
• If married filing a joint return and your spouse was 65 years of age or older on December 31, 2009, fill in on line 4, Col. (B), the <u>smaller</u> of line 3, Col. (B) or \$5,000. Fill in 0 (zero) if your spouse was not age 65 or older	4.	_____	_____

Line 10 instructions – continued

- **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on line 16b of your federal Form 1040 or line 12b of Form 1040A, you may be able to subtract up to \$5,200 of your disability income. See the Modifications for line 1 for further information.

■ **Line 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.**

Federal column Fill in the amount from line 17 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Modifications

• **Tax-option (S) corporation modifications**

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin.
- (2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin 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

Line 11 instructions – continued

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 on page 15.

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

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

* 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.

Worksheet Instructions

Line 1 You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2009. Report the amount in box 1 on line 1 of the worksheet. However, if you received an overpayment of unemployment compensation in 2009 and you repaid any of it in 2009, subtract the amount you repaid from the total amount you received. If you are married filing a joint return and both spouses received unemployment compensation, fill in the total unemployment compensation received by both spouses (less repayments as explained above).

Line 2 **Caution** Wisconsin does not follow the federal provision that excludes certain amounts of unemployment compensation from income (e.g., \$2,400). You must file Wisconsin Schedule I to adjust for this difference. As a result of the adjustments on Schedule I, your federal adjusted gross income as shown on your federal return will be increased by the amount of excluded unemployment compensation (and adjusted for any additional Schedule I differences). This adjusted amount from line 6 of Schedule I is the federal adjusted gross income amount to fill in on line 2 the worksheet at top of page 15.

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 received in 2009 (see instructions on page 14)	1. _____
2. Fill in your federal adjusted gross income (see instructions on page 14)	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 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 1NPR. 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 tables on page 16, include the excess on line 15.

Example For 2009, 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

Line 15 instructions – continued

**Farm Loss Limits – Single persons
and married persons filing joint return**

Nonfarm Wisconsin Adjusted Gross Income		Maximum Allowable Loss
More Than	But Not More Than	
\$ 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		Maximum Allowable Loss
More Than	But Not More Than	
\$ 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

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 on page 15 for a description) on your 1994 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 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 2008 of \$30,000. For 2009 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 2009? If so, the total amount is taxable by Wisconsin. Include

Line 15 instructions – continued

on line 15 any portion of your farmland tax relief and farmland preservation credits which weren't included as income on your federal return.

- **Addition required for certain credits** If you claimed any of the credits listed below, you must include on line 15 the amount of your credit computed for 2009. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**Note** Credits that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on page 14 for tax-option (S) corporations and partnerships.)

Include the following credits computed for 2009:

- Dairy and livestock farm investment credit
- Enterprise zone jobs credit
- Internet equipment credit
- Development zones credit
- Dairy manufacturing facility investment credit
- Dairy cooperatives credit
- Technology zones credit
- Film production company investment credit
- Film production services credit
- Manufacturing investment credit
- Ethanol and biodiesel fuel pump credit
- Economic development tax credit
- Meat processing facility investment credit

- **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 2008 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2008 Wisconsin return. In 2009, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2009 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 2009, include the allowable amount on line 15. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.

- **Medical care insurance** See Worksheet 2 on page 10 to compute your modification for the amount paid for medical care insurance.

- **Long-term care insurance** If you paid long-term care insurance costs during 2009, 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.

Line 15 instructions – continued

“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 2009 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 2009	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. _____

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

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

* 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.

Line 15 instructions – continued

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.

- **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 2009 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2009, 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 2007, 2008, and 2009. Don’t count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.
- **Tuition and fee expenses** You may be able to claim a subtraction for up to \$6,000 (per student) of the amount you paid during 2009 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 2009 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

Line 15 instructions – continued

college, or a school approved by the Wisconsin Educational Approval Board.

Caution The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (EdVest or “tomorrow’s scholar”). This limitation applies only if the owner of the account 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.

Line 15 instructions – continued

- 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.

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 2009. Do not fill in more than \$6,000 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.

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

* 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 2009, but not more than \$6,000 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”).

Line 15 instructions – continued

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 amount you contributed to the account during 2009, 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:

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

* 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 or 8621-A).

• **Sale of business assets or assets used in farming to a related person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

- The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, 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 70% of the gain on the sale of a business asset to the related person or 40% of the gain on the sale of a farm asset.
- If the amount on line 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 25 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 25 of Schedule WD less the amount on line 7 of Schedule WD.
- 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.

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, (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 17 of Schedule WD 1. _____
2. Long-term capital gain on the sale of asset to related person . . . 2. _____
3. Total long-term capital gain from line 14, column (g) of Schedule WD 3. _____
4. Divide line 2 by line 3. Carry decimal to four places 4. _____
5. Multiply line 1 by line 4 5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result. If the amount of line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person 6. _____

- **Repayment of income previously taxed** If you had to repay during 2009, 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 2009 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.
- **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

Line 15 instructions – continued

payments received for permitting public all-terrain vehicle corridors on their lands.

- **Addition for certain expenses paid to related entities** Fill in as an addition the amount deducted or excluded from your federal income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see below).
- **Subtraction for certain expenses paid to related entities** Were you required to make an addition modification for interest, rental expenses, intangible expenses, and management fees paid to a related entity (see above item)? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in “16” in the Special Conditions box on page 1 of Form 1NPR.
- **Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity** Did you report to Wisconsin income from interest, rental payments, intangible expenses, and management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct.

■ **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:

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

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:

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

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

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

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

* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

Line 23 Self-employed health insurance deduction

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

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

Line 24 Penalty on early withdrawal of savings

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

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

Line 25 Alimony paid

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

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

Line 26 IRA deduction

Federal column Fill in the amount from line 32 of federal Form 1040 or line 17 of Form 1040A.

Wisconsin column Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. (**Note** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.)
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse's allowable IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B.

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

* 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

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

Line 30 Other adjustments

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

Note Federal Form 1040 does not provide separate lines for the following adjustments: Archer MSA deduction, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501(c)(18) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs involving certain unlawful discrimination claims, expenses related to income from the rental of personal property, and attorney fees and court costs in connection with an IRS award. Instead, these items are included in the total on line 36 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. Do not include attorney fees and court costs in connection with an IRS award.

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

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

Line 34 Ratio of your Wisconsin income to federal income

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

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

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

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

Line 36b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2009, check line 36b and fill in 0 on line 36c. You can't claim a standard deduction.

Exception If, at the end of 2009, 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 2009 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 below to figure your standard deduction.



If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 34 of Form 1NPR is larger than your Wisconsin income on line 32, column B, of Form 1NPR, fill in 0 on lines 37, 40, and 53 of Form 1NPR. You do not have to complete lines 38, 39, and 41-52.

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 \$950, fill in \$950. 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.

Line 41 instructions – continued

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

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin.
- Interest – paid 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.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster area.

Note The line references on Schedule 1 are to Schedule A of federal Form 1040. If you are filing federal Form 1040NR, fill in only the amounts from line 7 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1 and the amount from line 8 on line 4 if the casualty losses is directly related to a federally-declared disaster area.

■ Line 42 School property tax credit

Nonresidents – don’t fill in any amount on these lines. Nonresidents aren’t eligible for the school property tax credit.

Note If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Part-year and full-year residents – read the following instructions if you paid rent during 2009 for living quarters used as your principal home or property taxes during 2009 on your home.

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

Special cases

If you paid both property taxes and rent You may claim both the renter’s credit and the homeowner’s credit. The total combined credit claimed on lines 42a and 42b can’t be more than \$300 (\$150 if married filing a separate return or if married filing as head of household).

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

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

Persons who jointly own a home or share rented living quarters When two or more persons (other than 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 instructions – continued

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

Step 1 Rent paid in 2009 Fill in on the appropriate line(s) the total rent that you paid in 2009 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 2009 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 2009. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2009, 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 below to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 42a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the 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 below)	1.	_____	
2. Credit for rent where heat not included (from Col. 2 of Table below)	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 23.

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

Step 1 Property taxes paid on home in 2009 Fill in the amount of property taxes you *paid* in 2009 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 2009.

Property taxes are further limited as follows:

- If you bought or sold your home during 2009, 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 2009, 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 in the next column to figure your credit. Fill in the amount of your credit on line 42b.

Caution If you are also claiming the renter’s credit on line 42a, the total of your renter’s and homeowner’s credits can’t be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

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 2009, and
- The military pay was for services performed **while stationed outside the United States**.

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 23.

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 for information on the exclusion.

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

Line 49 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 Schedule HR. Fill in the amount from Schedule HR on line 49. Enclose Schedule HR and the required certification. If you are a partner or member of a limited liability company and the supplement to the federal historic rehabilitation credit was allocated to you based

Line 49 instructions – continued

on a written agreement rather than on your ownership interest, you must enclose a copy of that agreement with your return.

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 49. Enclose a copy of the schedules with Form 1NPR.

■ **Line 50 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 50 of Form 1NPR.
- If the amount on line 32 of Form 1NPR is more than \$18,000 but less than \$19,000, use the worksheet below to compute your credit.
- If the amount on line 32 of Form 1NPR is \$19,000 or more, leave line 50 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2009
- 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 and 49 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 50 of Form 1NPR	8. _____



■ **Line 51 Certain nonrefundable credits**

If you are claiming either of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming, with Form 1NPR.** Fill in the amount from line 3 of Schedule CR on line 51. See page 6 for information on obtaining Schedule CR.

- **Schedule HI – Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner, member,

Line 51 instructions – continued

or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from an estate or trust. Fill in the amount of your credit from Schedule 2K-1, 3K-1, or 5K-1.

- **Film Production Company Investment – Nonrefundable Portion** See Part IV of Schedule FP.

■ **Line 54 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.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or cooperative.

To see if you owe this tax, get Schedule MT and its instructions.

■ **Line 56 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.

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

Line 58 instructions – continued

Line 57 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 15 of Schedule CR on line 57. See page 6 for information on obtaining Schedule CR.

- **Schedule FP – Film production services credit – Nonrefundable portion** See Part III of Schedule FP.
- **Schedule MS – Manufacturer’s sales tax credit** If you had unused manufacturer’s sales tax credit of \$25,000 from 1998 through 2005 that you were unable to use for 2006-2008, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Schedule MI – Manufacturing investment credit** Persons certified by the Department of Commerce may be able to claim the manufacturing investment credit. See Schedule MI.
- **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.
- **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** Tax credits may be available to persons doing business in Wisconsin development zones.
- **Schedule TC – Technology zone credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- New** • **Schedule ED – Economic development tax credit** The economic development tax credit may be claimed by persons certified by the Department of Commerce and authorized by that department to claim the credit. See Schedule ED.
- **Schedule VC (Part II) – Early stage seed investment credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the Department of Commerce that the fund manager invests in a certified business. See Schedule VC.
- **Schedule VC (Part I) – Angel investment credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the Department of Commerce. 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 58 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 58. Be sure to enter in the space on line 58 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 61 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 61 of Form 1NPR. Enclose a copy of Schedule RS with Form 1NPR.

Line 62 Sales and use tax due on out-of-state purchases

Did you make any taxable purchases from out-of-state firms during 2009 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 62 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 \times 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 62 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 on page 28)	x _____ %
3. Amount of sales and use tax due for 2009 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 62 of Form 1NPR.	\$ _____

Line 62 instructions – continued

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 2009.

- a. If storage, use, or consumption in 2009 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
-----------	---------	------------

- b. If storage, use, or consumption in 2009 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------

- c. If storage, use, or consumption in 2009 was in one of the following counties, the tax rate was 5%:

Calumet	Manitowoc	Sheboygan
Fond du Lac	Menominee	Winnebago
Kewaunee	Outagamie	



Line 63 Advance Earned Income Credit

Fill in the amount of Wisconsin advance earned income credit payments you received in 2009. These payments are shown as WEIC in box 14 of Form W-2.

Line 64 Donations

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

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 64 instructions – continued

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 64h Military family relief fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 64h.

Line 64i Second Harvest Your donation to the Second Harvest food banks to support efforts to feed the hungry will be divided as follows: 65% to Second Harvest in Milwaukee; 20% to Second Harvest in Madison; and 15% to Second Harvest in Eau Claire. The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 64i.

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 58 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 58 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 60 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).

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

Line 66 instructions – continued

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 or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment.
- **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.

CAUTION Nonresident entertainers who are claiming credit for cash deposits or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as estimated tax paid on line 69. Do not claim such amounts on line 68.

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 2009 Wisconsin estimated tax paid and amount applied from 2008 return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2009. Include any overpayment from your 2008 return that you were allowed as credit to your 2009 Wisconsin estimated tax.

To verify the amount of your 2009 estimated Wisconsin income tax payments, go to the department's web site at <https://ww2.revenue.wi.gov/PaymentInquiry/application>. Delays in processing your return will occur if there is a difference between the amount of payments you claim and the amount of payments the department has on record.

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

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2008 returns that you and your spouse were allowed as credit to 2009 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 2009.

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 2009 and the name(s) and social security number(s) under which you made them.

Note Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as an estimated tax payment on line 69. Enclose the copy of your receipt for payment with Form 1NPR.

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.

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.

Line 70 instructions – continued

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

Step 2 Fill in the **federal earned income credit** from line 41a 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. 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 72 Repayment credit

If you repaid during 2009, 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 2009.
- (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 2009 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
3. Your 2008 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 2009 or at least a total of \$18,000 in gross farm profits for 2007, 2008, and 2009 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2009, 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.

Line 74 instructions – continued

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 \$8,333. The credit is based on property taxes levied on your farmland during the 2009 calendar year. This is your 2009 property tax bill (payable in 2010). You can use up to \$8,333 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.

$$\frac{\text{Assessed value of land}}{\text{Total assessed value of land and improvements}} \times \text{Property taxes levied in 2009 before lottery and gaming credit and first dollar credit} = \text{Portion of property taxes to be used for the credit}$$

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.

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 above formula 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 \$8,333) 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 2009.

Fill in the amount of your credit on line 74 of Form 1NPR. The credit is equal to 18% 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 2009 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 2009 property tax bill(s) with your Schedule FC or Schedule H, you do

Line 74 instructions – continued

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 2009 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 2009 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2008 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 unmarried 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 unmarried surviving spouse” means an unmarried 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and who, while a resident of Wisconsin, died while on active duty.
- 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service; and who had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.
- 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty 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 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Line 75 instructions – continued

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.

"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 in a prior year, before claiming the credit for 2009, 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 2009 if you previously received verification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a verification with your return.

Line 75 instructions – continued

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 22 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.

New

- **Schedule DM – Dairy cooperatives credit** The dairy manufacturing facility investment credit can be computed by dairy cooperatives. The cooperative computes the credit and allocates the credit to its patrons. See Schedule DM.

New

- **Schedule MP – Meat processing facility investment credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule MP.
- **Schedule FP – Film production company investment credit** The film production company investment credit is available for expenses that relate to establishing or operating a film production company in Wisconsin. The Department of Commerce must certify the expenses. See Schedule FP.
- **Schedule FP – Film production services credit** Credits are available for a film production company. The application for the credit must be approved by the Department of Commerce. See Schedule FP.

Line 77 Amended return – amount previously paid

Complete this line only if this is an amended 2009 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 2009 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 2009 Form 1NPR. Fill in the refund from your original 2009 return (not including the amount applied to your 2010 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 2009 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 2010 estimated tax

Fill in on line 83 the amount, if any, of the overpayment on line 81 you want applied to your 2010 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 2010 estimated tax from line 83 of your original Form 1NPR. However, if you file your amended return during 2010, 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.

Line 84 instructions – continued

You can pay by check, money order, or credit card. **Do not** include any 2010 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.

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

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider 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. 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 web site 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 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.

Line 85 instructions – continued

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 60 plus the amount on line 61, minus the amounts on lines 70 through 76.

Exceptions You will not owe underpayment interest if your 2008 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 2008 and you were a Wisconsin resident for all of 2008, **or**
2. The amounts on lines 68 and 69 on your 2009 return are at least as much as the tax shown on your 2008 return. Your estimated tax payments for 2009 must have been made on time and for the required amount.

The tax shown on your 2008 return is the amount on line 61 plus the amount on line 62 of 2008 Form 1NPR minus the amounts on lines 70 through 76.

Fill in the exception code in the brackets 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.

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2010. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 85. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 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 2009 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 2010 tax return. This is April 15, 2011, 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.

A. Effect of Wisconsin Law Changes for 2008

If you made Schedule I adjustments on your 2008 Wisconsin income tax return, you may now be able to file an amended return for 2008.

The instructions for the 2008 Form 1 stated that changes to federal law enacted after December 31, 2006, did not apply for Wisconsin purposes. Wisconsin law was subsequently amended to provide that changes made to federal law by Public Law 110-458 also apply for Wisconsin. If you made Schedule I adjustments related to (1) Rollover of Amounts Received in Airline Carrier Bankruptcy to Roth IRAs, or (2) State/Local Health Insurance Reimbursements, you may file a 2008 amended return. An amended return must be filed within four years of the unextended due date of the original return.

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, 2010).

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 2010 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 2010 in installments beginning April 15, 2010, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2010 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 2010 and don't receive the form in the mail, go to our web site 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 2010, be sure to use a 2010 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 web site at www.revenue.wi.gov.

2009 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	9,070	9,440	17,010	8,080	12,190	33,000	33,500	7,083	14,211	3,298	7,768
9,070	9,500	9,440	17,010	8,037	12,190	33,500	34,000	7,023	14,113	3,199	7,655
9,500	10,000	9,440	17,010	7,946	12,190	34,000	34,500	6,963	14,014	3,100	7,543
10,000	10,500	9,440	17,010	7,847	12,190	34,500	35,000	6,903	13,915	3,001	7,430
10,500	11,000	9,440	17,010	7,748	12,190	35,000	35,500	6,843	13,816	2,902	7,318
11,000	11,500	9,440	17,010	7,649	12,190	35,500	36,000	6,783	13,717	2,803	7,205
11,500	12,000	9,440	17,010	7,550	12,190	36,000	36,500	6,723	13,618	2,704	7,093
12,000	12,500	9,440	17,010	7,451	12,190	36,500	37,000	6,663	13,519	2,605	6,980
12,500	13,000	9,440	17,010	7,352	12,190	37,000	37,500	6,603	13,420	2,507	6,867
13,000	13,500	9,440	17,010	7,253	12,190	37,500	38,000	6,543	13,321	2,408	6,755
13,500	14,000	9,423	17,010	7,154	12,158	38,000	38,500	6,483	13,223	2,309	6,642
14,000	14,500	9,363	17,010	7,055	12,046	38,500	39,000	6,423	13,124	2,210	6,530
14,500	15,000	9,303	17,010	6,957	11,933	39,000	39,500	6,363	13,025	2,111	6,417
15,000	15,500	9,243	17,010	6,858	11,821	39,500	40,000	6,303	12,926	2,012	6,305
15,500	16,000	9,183	17,010	6,759	11,708	40,000	40,500	6,243	12,827	1,913	6,243
16,000	16,500	9,123	17,010	6,660	11,596	40,500	41,000	6,183	12,728	1,814	6,183
16,500	17,000	9,063	17,010	6,561	11,483	41,000	41,500	6,123	12,629	1,715	6,123
17,000	17,500	9,003	17,010	6,462	11,370	41,500	42,000	6,063	12,530	1,617	6,063
17,500	18,000	8,943	17,010	6,363	11,258	42,000	42,500	6,003	12,431	1,518	6,003
18,000	18,500	8,883	17,010	6,264	11,145	42,500	43,000	5,943	12,333	1,419	5,943
18,500	19,000	8,823	17,010	6,165	11,033	43,000	43,500	5,883	12,234	1,320	5,883
19,000	19,500	8,763	16,980	6,067	10,920	43,500	44,000	5,823	12,135	1,221	5,823
19,500	20,000	8,703	16,881	5,968	10,808	44,000	44,500	5,763	12,036	1,122	5,763
20,000	20,500	8,643	16,783	5,869	10,695	44,500	45,000	5,703	11,937	1,023	5,703
20,500	21,000	8,583	16,684	5,770	10,582	45,000	45,500	5,643	11,838	924	5,643
21,000	21,500	8,523	16,585	5,671	10,470	45,500	46,000	5,583	11,739	825	5,583
21,500	22,000	8,463	16,486	5,572	10,357	46,000	46,500	5,523	11,640	727	5,523
22,000	22,500	8,403	16,387	5,473	10,245	46,500	47,000	5,463	11,541	628	5,463
22,500	23,000	8,343	16,288	5,374	10,132	47,000	47,500	5,403	11,442	529	5,403
23,000	23,500	8,283	16,189	5,275	10,020	47,500	48,000	5,343	11,344	430	5,343
23,500	24,000	8,223	16,090	5,177	9,907	48,000	48,500	5,283	11,245	331	5,283
24,000	24,500	8,163	15,991	5,078	9,794	48,500	49,000	5,223	11,146	232	5,223
24,500	25,000	8,103	15,893	4,979	9,682	49,000	49,500	5,163	11,047	133	5,163
25,000	25,500	8,043	15,794	4,880	9,569	49,500	50,000	5,103	10,948	34	5,103
25,500	26,000	7,983	15,695	4,781	9,457	50,000	50,500	5,043	10,849	0	5,043
26,000	26,500	7,923	15,596	4,682	9,344	50,500	51,000	4,983	10,750	0	4,983
26,500	27,000	7,863	15,497	4,583	9,232	51,000	51,500	4,923	10,651	0	4,923
27,000	27,500	7,803	15,398	4,484	9,119	51,500	52,000	4,863	10,552	0	4,863
27,500	28,000	7,743	15,299	4,385	9,006	52,000	52,500	4,803	10,454	0	4,803
28,000	28,500	7,683	15,200	4,287	8,894	52,500	53,000	4,743	10,355	0	4,743
28,500	29,000	7,623	15,101	4,188	8,781	53,000	53,500	4,683	10,256	0	4,683
29,000	29,500	7,563	15,003	4,089	8,669	53,500	54,000	4,623	10,157	0	4,623
29,500	30,000	7,503	14,904	3,990	8,556	54,000	54,500	4,563	10,058	0	4,563
30,000	30,500	7,443	14,805	3,891	8,444	54,500	55,000	4,503	9,959	0	4,503
30,500	31,000	7,383	14,706	3,792	8,331	55,000	55,500	4,443	9,860	0	4,443
31,000	31,500	7,323	14,607	3,693	8,218	55,500	56,000	4,383	9,761	0	4,383
31,500	32,000	7,263	14,508	3,594	8,106	56,000	56,500	4,323	9,662	0	4,323
32,000	32,500	7,203	14,409	3,495	7,993	56,500	57,000	4,263	9,564	0	4,263
32,500	33,000	7,143	14,310	3,397	7,881	57,000	57,500	4,203	9,465	0	4,203

2009 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—			
57,500	58,000	4,143	9,366	0	4,143	82,000	82,500	1,203	4,520	0	1,203
58,000	58,500	4,083	9,267	0	4,083	82,500	83,000	1,143	4,421	0	1,143
58,500	59,000	4,023	9,168	0	4,023	83,000	83,500	1,083	4,322	0	1,083
59,000	59,500	3,963	9,069	0	3,963	83,500	84,000	1,023	4,224	0	1,023
59,500	60,000	3,903	8,970	0	3,903	84,000	84,500	963	4,125	0	963
60,000	60,500	3,843	8,871	0	3,843	84,500	85,000	903	4,026	0	903
60,500	61,000	3,783	8,772	0	3,783	85,000	85,500	843	3,927	0	843
61,000	61,500	3,723	8,674	0	3,723	85,500	86,000	783	3,828	0	783
61,500	62,000	3,663	8,575	0	3,663	86,000	86,500	723	3,729	0	723
62,000	62,500	3,603	8,476	0	3,603	86,500	87,000	663	3,630	0	663
62,500	63,000	3,543	8,377	0	3,543	87,000	87,500	603	3,531	0	603
63,000	63,500	3,483	8,278	0	3,483	87,500	88,000	543	3,432	0	543
63,500	64,000	3,423	8,179	0	3,423	88,000	88,500	483	3,334	0	483
64,000	64,500	3,363	8,080	0	3,363	88,500	89,000	423	3,235	0	423
64,500	65,000	3,303	7,981	0	3,303	89,000	89,500	363	3,136	0	363
65,000	65,500	3,243	7,882	0	3,243	89,500	90,000	303	3,037	0	303
65,500	66,000	3,183	7,784	0	3,183	90,000	90,500	243	2,938	0	243
66,000	66,500	3,123	7,685	0	3,123	90,500	91,000	183	2,839	0	183
66,500	67,000	3,063	7,586	0	3,063	91,000	91,500	123	2,740	0	123
67,000	67,500	3,003	7,487	0	3,003	91,500	92,000	63	2,641	0	63
67,500	68,000	2,943	7,388	0	2,943	92,000	92,500	3	2,542	0	3
68,000	68,500	2,883	7,289	0	2,883	92,500	93,000	0	2,444	0	0
68,500	69,000	2,823	7,190	0	2,823	93,000	93,500	0	2,345	0	0
69,000	69,500	2,763	7,091	0	2,763	93,500	94,000	0	2,246	0	0
69,500	70,000	2,703	6,992	0	2,703	94,000	94,500	0	2,147	0	0
70,000	70,500	2,643	6,894	0	2,643	94,500	95,000	0	2,048	0	0
70,500	71,000	2,583	6,795	0	2,583	95,000	95,500	0	1,949	0	0
71,000	71,500	2,523	6,696	0	2,523	95,500	96,000	0	1,850	0	0
71,500	72,000	2,463	6,597	0	2,463	96,000	96,500	0	1,751	0	0
72,000	72,500	2,403	6,498	0	2,403	96,500	97,000	0	1,652	0	0
72,500	73,000	2,343	6,399	0	2,343	97,000	97,500	0	1,553	0	0
73,000	73,500	2,283	6,300	0	2,283	97,500	98,000	0	1,455	0	0
73,500	74,000	2,223	6,201	0	2,223	98,000	98,500	0	1,356	0	0
74,000	74,500	2,163	6,102	0	2,163	98,500	99,000	0	1,257	0	0
74,500	75,000	2,103	6,004	0	2,103	99,000	99,500	0	1,158	0	0
75,000	75,500	2,043	5,905	0	2,043	99,500	100,000	0	1,059	0	0
75,500	76,000	1,983	5,806	0	1,983	100,000	100,500	0	960	0	0
76,000	76,500	1,923	5,707	0	1,923	100,500	101,000	0	861	0	0
76,500	77,000	1,863	5,608	0	1,863	101,000	101,500	0	762	0	0
77,000	77,500	1,803	5,509	0	1,803	101,500	102,000	0	663	0	0
77,500	78,000	1,743	5,410	0	1,743	102,000	102,500	0	565	0	0
78,000	78,500	1,683	5,311	0	1,683	102,500	103,000	0	466	0	0
78,500	79,000	1,623	5,212	0	1,623	103,000	103,500	0	367	0	0
79,000	79,500	1,563	5,114	0	1,563	103,500	104,000	0	268	0	0
79,500	80,000	1,503	5,015	0	1,503	104,000	104,500	0	169	0	0
80,000	80,500	1,443	4,916	0	1,443	104,500	105,000	0	70	0	0
80,500	81,000	1,383	4,817	0	1,383	105,000	105,105	0	10	0	0
81,000	81,500	1,323	4,718	0	1,323	105,105	or over	0	0	0	0
81,500	82,000	1,263	4,619	0	1,263						

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, 2009. If you moved out of Wisconsin during 2009, 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.

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	CLINTON	1134	GREEN LAKE	2310	MEDFORD	3409	PEWAUKEE	4312	STOCKBRIDGE	5614
ADAMS-FRIENDSHIP	0014	CLINTONVILLE	1141	GREENWOOD	2394	MELLEN	3427	PHELPS	4330	STOUGHTON	5621
ALBANY	0063	COCHRANE		GRESHAM	2415	MELROSE-MINDORO	3428	PHILLIPS	4347	STRAITFORD	5628
ALGOMA	0070	FOUNTAIN CITY	1155	HAMILTON	2420	MENASHA	3430	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLBY	1162	HARTFORD UHS.	*	MINOMINEE INDIAN	3434	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLEMAN	1169	HAYWARD	2478	MINOMONEE FALLS	3437	PLYMOUTH	4473	SUPERIOR	5663
ALMOND		COLFAX	1176	HIGHLAND	2527	MONOMONIE	3444	PORTAGE	4501	SURING	5670
BANCROFT	0105	COLUMBUS	1183	HILBERT	2534	MEQUON-		PORT EDWARDS	4508	THORP	5726
ALTOONA	0112	CORNELL	1204	HILLSBORO	2541	MERCER	3484	PORT WASHINGTON-		THREE LAKES	5733
AMERY	0119	CRANDON	1218	HOLMEN	2562	MERRILL	3500	SAUKVILLE	4515	TIGERTON	5740
ANTIGO	0140	CRIVITZ	1232	HORICON	2576	MIDDLETON-CROSS		POTOSI	4529	TOMAH	5747
APPLETON	0147	CUBA CITY	1246	HORTONVILLE AREA	2583	PLAINS	3549	POYNETTE	4536	TOMAHAWK	5754
ARCADIA	0154	CUDAHY	1253	HOWARD-SUAMICO	2604	MILTON	3612	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ARGYLE	0161	CUMBERLAND	1260	HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE FARM	4557	TRI-COUNTY	4375
ARROWHEAD UHS.	*	D C EVEREST	4970	HUDSON	2611	MINERAL POINT	3633	PRENTICE	4571	TURTLE LAKE	5810
ASHLAND	0170	DARLINGTON	1295	HURLEY	2618	MISHICOT	3661	PRESCOTT	4578	TWO RIVERS	5824
ASHWAUBENON	0182	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRINCETON	4606	UNION GROVE UHS.	*
ATHENS	0196	DE FOREST	1316	INDEPENDENCE	2632	MONONA GROVE	3675	PULASKI	4613	UNITY	0238
AUBURNDALE	0203	DELAVAN-DARIEN	1380	IOLA-SCANDINAVIA	2639	MONROE	3682	RACINE	4620	VALDERS	5866
AUGUSTA	0217	DENMARK	1407	IOWA-GRANT	2646	MONTELO	3689	RANDOLPH	4634	VERONA	5901
BALDWIN-WOODVILLE	0231	DE PERE	1414	ITHACA	2660	MONTICELLO	3696	RANDOM LAKE	4641	VIROQUA	5985
BANGOR	0245	DE SOTO	1421	JANESVILLE	2695	MOSINEE	3787	REEDSBURG	4753		
BARABOO	0280	DODGELAND	2744	JEFFERSON	2702	MOUNT HOREB	3794	REEDSVILLE	4760		
BARNEVELD	0287	DODGEVILLE	1428	JOHNSON CREEK	2730	MUKWONAGO	3822	RHINELANDER	4781	WABENO	5992
BARRON	0308	DRUMMOND	1491	JUDA	2737	MUSKEGO-NORWAY	3857	RIB LAKE	4795	WASHBURN	6027
BAYFIELD	0315	EAST TROY	1540	KAUKAUNA	2758	NECEDAH	3871	RICE LAKE	4802	WASHINGTON	6069
BEAVER DAM	0336	EAU CLAIRE	1554	KEOSHA	2793	NEENAH	3892	RICHLAND	4851	WATERFORD UHS.	*
BEECHER-DUNBAR-		EDGAR	1561	KETTLE MORaine	1376	NEILLSVILLE	3899	RIO	4865	WATERLOO	6118
PEMBINE	4263	EDGEPORT	1568	KEWASKUM	2800	NEKOOSA	3906	RIPON AREA	4872	WATER TOWN	6125
BELLEVILLE	0350	ELCHO	1582	KEWAUNEE	2814	NEW AUBURN	3920	RIVERDALE	3850	WAUKESHA	6174
BELMONT	0364	ELKHART LAKE-	1600	KICKAPOO	5960	NEW BERLIN	3925	RIVER FALLS	4893	WAUNAKEE	6181
BELOIT	0413	GLENBEULAH	1631	KIEL	2828	NEW GLARUS	3934	RIVER RIDGE	4904	WAUPACA	6195
BELOIT TURNER	0422	ELKHORN	1638	KIMBERLY	2835	NEW HOLSTEIN	3941	RIVER VALLEY	5523	WAUPUN	6216
BEYTON	0427	ELK MOUND	1645	KOHLER	2842	NEW LISBON	3948	ROSENDALE-		WAUSAU	6223
BERLIN	0434	ELLSWORTH	1659	LA CROSSE	2849	NEW LONDON	3955	BRANDON	4956	WAUSAUKEE	6230
BIG FOOT UHS.	*	ELM BROOK	0714	LADYSMITH-HAWKINS	2856	NEW RICHMOND	3962	ROSHOLT	4963	WAUTOMA	6237
BIRCHWOOD	0441	ELMWOOD	1666	LA FARGE	2863	NIAGARA	3969	ROYALL	1673	WAUWATOSA	6244
BLACK HAWK	0240	EVANSVILLE	1694	LAKE GENEVA-		NICOLET UHS.	*	SAINT CROIX		WAUZEKA-STEUBEN	6251
BLACK RIVER FALLS	0476	FALL CREEK	1729	GENOA CITY UHS.	*	NORRIS	3976	CENTRAL	2422	WEBSTER	6293
BLAIR-TAYLOR	0485	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTH CRAWFORD	2016	SAINT CROIX FALLS	5019	WEST ALLIS	6300
BLOOMER	0497	FENNING	1813	LAKELAND UHS.	*	NORTH FOND DU LAC	3983	SAINT FRANCIS	5026	WEST BEND	6307
BONDUEL	0602	FENNING	1813	LAKE MILLS	2898	NORTHERN OZAUKEE	1945	SAUK PRAIRIE	5100	WESTBY	6321
BOSCOBEL AREA	0609	FLAMBEAU	5757	LANCASTER	2912	NORTHLAND PINES	1526	SENECA	5124	WEST DE PERE	6328
BOWLER	0623	FLORENCE CO	1855	LAONA	2940	NORTHWOOD	3654	SEVASTOPOL	5130	WESTFIELD	6335
BOYCEVILLE	0637	FOND DU LAC	1862	LENA	2961	NORWALK-ONTARIO-		SEYMOUR	5138	WESTON	6354
BRILLION	0658	FORT ATKINSON	1883	LITTLE CHUTE	3129	WILTON	3990	SHAWANO	5264	WEST SALEM	6370
BRODHEAD	0700	FRANKLIN	1900	LODI	3150	OAK CREEK-		SHEBOYGAN	5271	FREMONT	6384
BROWN DEER	0721	FREDERIC	1939	LOMIRA	3171	FRANKLIN	4018	SHEBOYGAN FALLS	5278	WEYERHAEUSER	6410
BRUCE	0735	FREEDOM	1953	LOYAL	3206	OAKFIELD	4025	SHELL LAKE	5306	WHITEFISH BAY	6419
BURLINGTON	0777	GALESVILLE-ETTRICK-		LUCK	3213	OCONOMOWOC	4060	SHIOCTON	5348	WHITE HALL	6426
BUTTERNUT	0840	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	OCONTO	4067	SHOREWOOD	5355	WHITE LAKE	6440
CADOTT	0870	GERMANTOWN	2058	MADISON	3269	OCONTO FALLS	4074	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIA-FRIESLAND	0882	GIBRALTAR	2114	MANAWA	3276	OMRO	4088	SIREN	5376	WHITNALL	6470
CAMBRIDGE	0896	GILLET	2128	MANITOWOC	3290	ONALASKA	4095	SLINGER	5390	WILD ROSE	6475
CAMERON	0903	GILMAN	2135	MAPLE	3297	OOSTBURG	4137	SOLON SPRINGS	5397	WILLIAMS BAY	6482
CAMPBELLSPORT	0910	GILMANTON	2142	MARATHON CITY	3304	OREGON	4144	SOMERSET	5432	WILMOT UHS.	*
CASHTON	0980	GLENWOOD CITY	2198	MARINETTE	3311	OSCEOLA	4165	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CASSVILLE	0994	GOODMAN-		MARION	3318	OSHKOSH	4179	SOUTH SHORE	4522	WINTER	6615
CEDARBURG	1015	ARMSTRONG	2212	MARKESAN	3325	OSSEO-FAIRCHILD	4186	SOUTHERN DOOR CO.	5457	WISCONSIN DELLS	6678
CEDAR GROVE-		GRAFTON	2217	MARSHALL	3332	OWEN-WITHEE	4207	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
BELGIUM	1029	GRANTON	2226	MARSHFIELD	3339	PALMYRA-EAGLE	4221	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CENTRAL/WESTOSH	*	GRANTSBURG	2233	MAUSON	3360	PARDEEVILLE	4228	SPARTA	5460	WITTENBERG-	
CHEQUAMAGON	1071	GREEN BAY	2289	MAYVILLE	3367	PARKVIEW	4151	SPENCER	5467	BIRNAMWOOD	6692
CHETEK	1078	GREENDALE	2296	MCFARLAND	3381	PECATONICA	0490	SPOONER	5474	WONA WONA UNION	
CHILTON	1085	GREENFIELD	2303			PEPIN	4270	SPRING VALLEY	5586	CENTER	6713
CASSELLA FALLS	1092					PESHTIGO	4305	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CHIPPewa FALLS	1120							STEVENS POINT	5607		
CLAYTON	1122										
CLEAR LAKE	1127										

*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	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	5088	WASHINGTON-	
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORTH LAKE LAND	0616	SHARON, JT #11	5258	CALDWELL	6104
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	NORWAY, JT #7	4011	SILVER LAKE, JT #1	5369	WATERFORD, JT #1	6113
ERIN	1687	HARTLAND-		MAPLE DALE-		PARIS, JT #1	4235	STONE BANK	3542	WHEATLAND, JT #1	6412
FONTANA, JT #2	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RANDALL, JT #1	4627	SWALLOW	3510	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RAYMOND, #14	4686	TREVOR-WILMOT	5780	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOQUA, JT #1	3640	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NOSHIO, JT #3	3913	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		

2009 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 \$1,556. 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	1,626	1,549	1,703
28,600	28,700	1,632	<u>1,556</u>	1,709
28,700	28,800	1,639	1,562	1,716
28,800	28,900	1,645	1,569	1,722
28,900	29,000	1,652	1,575	1,729

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					8,000			
		3,000	3,100		140	140	140			7,000	7,100	324	324	328	
		3,100	3,200		145	145	145			7,100	7,200	329	329	334	
		3,200	3,300		150	150	150			7,200	7,300	334	334	340	
		3,300	3,400		154	154	154			7,300	7,400	338	338	346	
		3,400	3,500		159	159	159			7,400	7,500	343	343	353	
		3,500	3,600		163	163	163			7,500	7,600	347	347	359	
		3,600	3,700		168	168	168			7,600	7,700	352	352	365	
		3,700	3,800		173	173	173			7,700	7,800	357	357	371	
		3,800	3,900		177	177	177			7,800	7,900	361	361	377	
		3,900	4,000		182	182	182			7,900	8,000	366	366	383	
		4,000								8,000					
		4,000	4,100		186	186	186			8,000	8,100	370	370	390	
		4,100	4,200		191	191	191			8,100	8,200	375	375	396	
		4,200	4,300		196	196	196			8,200	8,300	380	380	402	
		4,300	4,400		200	200	200			8,300	8,400	384	384	408	
		4,400	4,500		205	205	205			8,400	8,500	389	389	414	
		4,500	4,600		209	209	209			8,500	8,600	393	393	420	
		4,600	4,700		214	214	214			8,600	8,700	398	398	426	
		4,700	4,800		219	219	219			8,700	8,800	403	403	433	
		4,800	4,900		223	223	223			8,800	8,900	407	407	439	
		4,900	5,000		228	228	228			8,900	9,000	412	412	445	
		5,000								9,000					
		5,000	5,100		232	232	232			9,000	9,100	416	416	451	
		5,100	5,200		237	237	237			9,100	9,200	421	421	457	
		5,200	5,300		242	242	242			9,200	9,300	426	426	463	
		5,300	5,400		246	246	246			9,300	9,400	430	430	469	
		5,400	5,500		251	251	251			9,400	9,500	435	435	476	
		5,500	5,600		255	255	255			9,500	9,600	439	439	482	
		5,600	5,700		260	260	260			9,600	9,700	444	444	488	
		5,700	5,800		265	265	265			9,700	9,800	449	449	494	
		5,800	5,900		269	269	269			9,800	9,900	453	453	500	
		5,900	6,000		274	274	274			9,900	10,000	458	458	506	
		6,000								10,000					
		6,000	6,100		278	278	278			10,000	10,100	462	462	513	
		6,100	6,200		283	283	283			10,100	10,200	467	467	519	
		6,200	6,300		288	288	288			10,200	10,300	472	472	525	
		6,300	6,400		292	292	292			10,300	10,400	478	476	531	
		6,400	6,500		297	297	297			10,400	10,500	484	481	537	
		6,500	6,600		301	301	301			10,500	10,600	490	485	543	
		6,600	6,700		306	306	306			10,600	10,700	497	490	549	
		6,700	6,800		311	311	311			10,700	10,800	503	495	556	
		6,800	6,900		315	315	316			10,800	10,900	509	499	562	
		6,900	7,000		320	320	322			10,900	11,000	515	504	568	

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	521	508	574	17,000	17,100	890	837	955	23,000	23,100	1,268	1,206	1,345
11,100	11,200	527	513	580	17,100	17,200	896	844	962	23,100	23,200	1,275	1,213	1,352
11,200	11,300	533	518	586	17,200	17,300	902	850	968	23,200	23,300	1,281	1,219	1,358
11,300	11,400	540	522	592	17,300	17,400	909	856	975	23,300	23,400	1,288	1,225	1,365
11,400	11,500	546	527	599	17,400	17,500	915	862	981	23,400	23,500	1,294	1,231	1,371
11,500	11,600	552	531	605	17,500	17,600	921	868	988	23,500	23,600	1,301	1,237	1,378
11,600	11,700	558	536	611	17,600	17,700	927	874	994	23,600	23,700	1,307	1,243	1,384
11,700	11,800	564	541	617	17,700	17,800	933	881	1,001	23,700	23,800	1,314	1,250	1,391
11,800	11,900	570	545	623	17,800	17,900	939	887	1,007	23,800	23,900	1,320	1,256	1,397
11,900	12,000	577	550	629	17,900	18,000	946	893	1,014	23,900	24,000	1,327	1,262	1,404
12,000					18,000					24,000				
12,000	12,100	583	554	636	18,000	18,100	952	899	1,020	24,000	24,100	1,333	1,268	1,410
12,100	12,200	589	559	642	18,100	18,200	958	905	1,027	24,100	24,200	1,340	1,274	1,417
12,200	12,300	595	564	648	18,200	18,300	964	911	1,033	24,200	24,300	1,346	1,280	1,423
12,300	12,400	601	568	654	18,300	18,400	970	917	1,040	24,300	24,400	1,353	1,286	1,430
12,400	12,500	607	573	660	18,400	18,500	976	924	1,046	24,400	24,500	1,359	1,293	1,436
12,500	12,600	613	577	666	18,500	18,600	982	930	1,053	24,500	24,600	1,366	1,299	1,443
12,600	12,700	620	582	672	18,600	18,700	989	936	1,059	24,600	24,700	1,372	1,305	1,449
12,700	12,800	626	587	679	18,700	18,800	995	942	1,066	24,700	24,800	1,379	1,311	1,456
12,800	12,900	632	591	685	18,800	18,900	1,001	948	1,072	24,800	24,900	1,385	1,317	1,462
12,900	13,000	638	596	691	18,900	19,000	1,007	954	1,079	24,900	25,000	1,392	1,323	1,469
13,000					19,000					25,000				
13,000	13,100	644	600	697	19,000	19,100	1,013	960	1,085	25,000	25,100	1,398	1,329	1,475
13,100	13,200	650	605	703	19,100	19,200	1,019	967	1,092	25,100	25,200	1,405	1,336	1,482
13,200	13,300	656	610	709	19,200	19,300	1,025	973	1,098	25,200	25,300	1,411	1,342	1,488
13,300	13,400	663	614	715	19,300	19,400	1,032	979	1,105	25,300	25,400	1,418	1,348	1,495
13,400	13,500	669	619	722	19,400	19,500	1,038	985	1,111	25,400	25,500	1,424	1,354	1,501
13,500	13,600	675	623	728	19,500	19,600	1,044	991	1,118	25,500	25,600	1,431	1,360	1,508
13,600	13,700	681	628	734	19,600	19,700	1,050	997	1,124	25,600	25,700	1,437	1,366	1,514
13,700	13,800	687	635	741	19,700	19,800	1,056	1,004	1,131	25,700	25,800	1,444	1,373	1,521
13,800	13,900	693	641	747	19,800	19,900	1,062	1,010	1,137	25,800	25,900	1,450	1,379	1,527
13,900	14,000	700	647	754	19,900	20,000	1,069	1,016	1,144	25,900	26,000	1,457	1,385	1,534
14,000					20,000					26,000				
14,000	14,100	706	653	760	20,000	20,100	1,075	1,022	1,150	26,000	26,100	1,463	1,391	1,540
14,100	14,200	712	659	767	20,100	20,200	1,081	1,028	1,157	26,100	26,200	1,470	1,397	1,547
14,200	14,300	718	665	773	20,200	20,300	1,087	1,034	1,163	26,200	26,300	1,476	1,403	1,553
14,300	14,400	724	671	780	20,300	20,400	1,093	1,040	1,170	26,300	26,400	1,483	1,409	1,560
14,400	14,500	730	678	786	20,400	20,500	1,099	1,047	1,176	26,400	26,500	1,489	1,416	1,566
14,500	14,600	736	684	793	20,500	20,600	1,106	1,053	1,183	26,500	26,600	1,496	1,422	1,573
14,600	14,700	743	690	799	20,600	20,700	1,112	1,059	1,189	26,600	26,700	1,502	1,428	1,579
14,700	14,800	749	696	806	20,700	20,800	1,119	1,065	1,196	26,700	26,800	1,509	1,434	1,586
14,800	14,900	755	702	812	20,800	20,900	1,125	1,071	1,202	26,800	26,900	1,515	1,440	1,592
14,900	15,000	761	708	819	20,900	21,000	1,132	1,077	1,209	26,900	27,000	1,522	1,446	1,599
15,000					21,000					27,000				
15,000	15,100	767	714	825	21,000	21,100	1,138	1,083	1,215	27,000	27,100	1,528	1,452	1,605
15,100	15,200	773	721	832	21,100	21,200	1,145	1,090	1,222	27,100	27,200	1,535	1,459	1,612
15,200	15,300	779	727	838	21,200	21,300	1,151	1,096	1,228	27,200	27,300	1,541	1,465	1,618
15,300	15,400	786	733	845	21,300	21,400	1,158	1,102	1,235	27,300	27,400	1,548	1,471	1,625
15,400	15,500	792	739	851	21,400	21,500	1,164	1,108	1,241	27,400	27,500	1,554	1,478	1,631
15,500	15,600	798	745	858	21,500	21,600	1,171	1,114	1,248	27,500	27,600	1,561	1,484	1,638
15,600	15,700	804	751	864	21,600	21,700	1,177	1,120	1,254	27,600	27,700	1,567	1,491	1,644
15,700	15,800	810	758	871	21,700	21,800	1,184	1,127	1,261	27,700	27,800	1,574	1,497	1,651
15,800	15,900	816	764	877	21,800	21,900	1,190	1,133	1,267	27,800	27,900	1,580	1,504	1,657
15,900	16,000	823	770	884	21,900	22,000	1,197	1,139	1,274	27,900	28,000	1,587	1,510	1,664
16,000					22,000					28,000				
16,000	16,100	829	776	890	22,000	22,100	1,203	1,145	1,280	28,000	28,100	1,593	1,517	1,670
16,100	16,200	835	782	897	22,100	22,200	1,210	1,151	1,287	28,100	28,200	1,600	1,523	1,677
16,200	16,300	841	788	903	22,200	22,300	1,216	1,157	1,293	28,200	28,300	1,606	1,530	1,683
16,300	16,400	847	794	910	22,300	22,400	1,223	1,163	1,300	28,300	28,400	1,613	1,536	1,690
16,400	16,500	853	801	916	22,400	22,500	1,229	1,170	1,306	28,400	28,500	1,619	1,543	1,696
16,500	16,600	859	807	923	22,500	22,600	1,236	1,176	1,313	28,500	28,600	1,626	1,549	1,703
16,600	16,700	866	813	929	22,600	22,700	1,242	1,182	1,319	28,600	28,700	1,632	1,556	1,709
16,700	16,800	872	819	936	22,700	22,800	1,249	1,188	1,326	28,700	28,800	1,639	1,562	1,716
16,800	16,900	878	825	942	22,800	22,900	1,255	1,194	1,332	28,800	28,900	1,645	1,569	1,722
16,900	17,000	884	831	949	22,900	23,000	1,262	1,200	1,339	28,900	29,000	1,652	1,575	1,729

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	1,658	1,582	1,735	35,000	35,100	2,048	1,972	2,125	41,000	41,100	2,438	2,362	2,515
29,100	29,200	1,665	1,588	1,742	35,100	35,200	2,055	1,978	2,132	41,100	41,200	2,445	2,368	2,522
29,200	29,300	1,671	1,595	1,748	35,200	35,300	2,061	1,985	2,138	41,200	41,300	2,451	2,375	2,528
29,300	29,400	1,678	1,601	1,755	35,300	35,400	2,068	1,991	2,145	41,300	41,400	2,458	2,381	2,535
29,400	29,500	1,684	1,608	1,761	35,400	35,500	2,074	1,998	2,151	41,400	41,500	2,464	2,388	2,541
29,500	29,600	1,691	1,614	1,768	35,500	35,600	2,081	2,004	2,158	41,500	41,600	2,471	2,394	2,548
29,600	29,700	1,697	1,621	1,774	35,600	35,700	2,087	2,011	2,164	41,600	41,700	2,477	2,401	2,554
29,700	29,800	1,704	1,627	1,781	35,700	35,800	2,094	2,017	2,171	41,700	41,800	2,484	2,407	2,561
29,800	29,900	1,710	1,634	1,787	35,800	35,900	2,100	2,024	2,177	41,800	41,900	2,490	2,414	2,567
29,900	30,000	1,717	1,640	1,794	35,900	36,000	2,107	2,030	2,184	41,900	42,000	2,497	2,420	2,574
30,000					36,000					42,000				
30,000	30,100	1,723	1,647	1,800	36,000	36,100	2,113	2,037	2,190	42,000	42,100	2,503	2,427	2,580
30,100	30,200	1,730	1,653	1,807	36,100	36,200	2,120	2,043	2,197	42,100	42,200	2,510	2,433	2,587
30,200	30,300	1,736	1,660	1,813	36,200	36,300	2,126	2,050	2,203	42,200	42,300	2,516	2,440	2,593
30,300	30,400	1,743	1,666	1,820	36,300	36,400	2,133	2,056	2,210	42,300	42,400	2,523	2,446	2,600
30,400	30,500	1,749	1,673	1,826	36,400	36,500	2,139	2,063	2,216	42,400	42,500	2,529	2,453	2,606
30,500	30,600	1,756	1,679	1,833	36,500	36,600	2,146	2,069	2,223	42,500	42,600	2,536	2,459	2,613
30,600	30,700	1,762	1,686	1,839	36,600	36,700	2,152	2,076	2,229	42,600	42,700	2,542	2,466	2,619
30,700	30,800	1,769	1,692	1,846	36,700	36,800	2,159	2,082	2,236	42,700	42,800	2,549	2,472	2,626
30,800	30,900	1,775	1,699	1,852	36,800	36,900	2,165	2,089	2,242	42,800	42,900	2,555	2,479	2,632
30,900	31,000	1,782	1,705	1,859	36,900	37,000	2,172	2,095	2,249	42,900	43,000	2,562	2,485	2,639
31,000					37,000					43,000				
31,000	31,100	1,788	1,712	1,865	37,000	37,100	2,178	2,102	2,255	43,000	43,100	2,568	2,492	2,645
31,100	31,200	1,795	1,718	1,872	37,100	37,200	2,185	2,108	2,262	43,100	43,200	2,575	2,498	2,652
31,200	31,300	1,801	1,725	1,878	37,200	37,300	2,191	2,115	2,268	43,200	43,300	2,581	2,505	2,658
31,300	31,400	1,808	1,731	1,885	37,300	37,400	2,198	2,121	2,275	43,300	43,400	2,588	2,511	2,665
31,400	31,500	1,814	1,738	1,891	37,400	37,500	2,204	2,128	2,281	43,400	43,500	2,594	2,518	2,671
31,500	31,600	1,821	1,744	1,898	37,500	37,600	2,211	2,134	2,288	43,500	43,600	2,601	2,524	2,678
31,600	31,700	1,827	1,751	1,904	37,600	37,700	2,217	2,141	2,294	43,600	43,700	2,607	2,531	2,684
31,700	31,800	1,834	1,757	1,911	37,700	37,800	2,224	2,147	2,301	43,700	43,800	2,614	2,537	2,691
31,800	31,900	1,840	1,764	1,917	37,800	37,900	2,230	2,154	2,307	43,800	43,900	2,620	2,544	2,697
31,900	32,000	1,847	1,770	1,924	37,900	38,000	2,237	2,160	2,314	43,900	44,000	2,627	2,550	2,704
32,000					38,000					44,000				
32,000	32,100	1,853	1,777	1,930	38,000	38,100	2,243	2,167	2,320	44,000	44,100	2,633	2,557	2,710
32,100	32,200	1,860	1,783	1,937	38,100	38,200	2,250	2,173	2,327	44,100	44,200	2,640	2,563	2,717
32,200	32,300	1,866	1,790	1,943	38,200	38,300	2,256	2,180	2,333	44,200	44,300	2,646	2,570	2,723
32,300	32,400	1,873	1,796	1,950	38,300	38,400	2,263	2,186	2,340	44,300	44,400	2,653	2,576	2,730
32,400	32,500	1,879	1,803	1,956	38,400	38,500	2,269	2,193	2,346	44,400	44,500	2,659	2,583	2,736
32,500	32,600	1,886	1,809	1,963	38,500	38,600	2,276	2,199	2,353	44,500	44,600	2,666	2,589	2,743
32,600	32,700	1,892	1,816	1,969	38,600	38,700	2,282	2,206	2,359	44,600	44,700	2,672	2,596	2,749
32,700	32,800	1,899	1,822	1,976	38,700	38,800	2,289	2,212	2,366	44,700	44,800	2,679	2,602	2,756
32,800	32,900	1,905	1,829	1,982	38,800	38,900	2,295	2,219	2,372	44,800	44,900	2,685	2,609	2,762
32,900	33,000	1,912	1,835	1,989	38,900	39,000	2,302	2,225	2,379	44,900	45,000	2,692	2,615	2,769
33,000					39,000					45,000				
33,000	33,100	1,918	1,842	1,995	39,000	39,100	2,308	2,232	2,385	45,000	45,100	2,698	2,622	2,775
33,100	33,200	1,925	1,848	2,002	39,100	39,200	2,315	2,238	2,392	45,100	45,200	2,705	2,628	2,782
33,200	33,300	1,931	1,855	2,008	39,200	39,300	2,321	2,245	2,398	45,200	45,300	2,711	2,635	2,788
33,300	33,400	1,938	1,861	2,015	39,300	39,400	2,328	2,251	2,405	45,300	45,400	2,718	2,641	2,795
33,400	33,500	1,944	1,868	2,021	39,400	39,500	2,334	2,258	2,411	45,400	45,500	2,724	2,648	2,801
33,500	33,600	1,951	1,874	2,028	39,500	39,600	2,341	2,264	2,418	45,500	45,600	2,731	2,654	2,808
33,600	33,700	1,957	1,881	2,034	39,600	39,700	2,347	2,271	2,424	45,600	45,700	2,737	2,661	2,814
33,700	33,800	1,964	1,887	2,041	39,700	39,800	2,354	2,277	2,431	45,700	45,800	2,744	2,667	2,821
33,800	33,900	1,970	1,894	2,047	39,800	39,900	2,360	2,284	2,437	45,800	45,900	2,750	2,674	2,827
33,900	34,000	1,977	1,900	2,054	39,900	40,000	2,367	2,290	2,444	45,900	46,000	2,757	2,680	2,834
34,000					40,000					46,000				
34,000	34,100	1,983	1,907	2,060	40,000	40,100	2,373	2,297	2,450	46,000	46,100	2,763	2,687	2,840
34,100	34,200	1,990	1,913	2,067	40,100	40,200	2,380	2,303	2,457	46,100	46,200	2,770	2,693	2,847
34,200	34,300	1,996	1,920	2,073	40,200	40,300	2,386	2,310	2,463	46,200	46,300	2,776	2,700	2,853
34,300	34,400	2,003	1,926	2,080	40,300	40,400	2,393	2,316	2,470	46,300	46,400	2,783	2,706	2,860
34,400	34,500	2,009	1,933	2,086	40,400	40,500	2,399	2,323	2,476	46,400	46,500	2,789	2,713	2,866
34,500	34,600	2,016	1,939	2,093	40,500	40,600	2,406	2,329	2,483	46,500	46,600	2,796	2,719	2,873
34,600	34,700	2,022	1,946	2,099	40,600	40,700	2,412	2,336	2,489	46,600	46,700	2,802	2,726	2,879
34,700	34,800	2,029	1,952	2,106	40,700	40,800	2,419	2,342	2,496	46,700	46,800	2,809	2,732	2,886
34,800	34,900	2,035	1,959	2,112	40,800	40,900	2,425	2,349	2,502	46,800	46,900	2,815	2,739	2,892
34,900	35,000	2,042	1,965	2,119	40,900	41,000	2,432	2,355	2,509	46,900	47,000	2,822	2,745	2,899

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
		Single or Head of a household	Married filing jointly	Married filing separately			Single or Head of a household	Married filing jointly	Married filing separately			Single or Head of a household	Married filing jointly	Married filing separately
At least	But less than	Your tax is –			At least	But less than	Your tax is –			At least	But less than	Your tax is –		
47,000					53,000					59,000				
47,000	47,100	2,828	2,752	2,905	53,000	53,100	3,218	3,142	3,295	59,000	59,100	3,608	3,532	3,685
47,100	47,200	2,835	2,758	2,912	53,100	53,200	3,225	3,148	3,302	59,100	59,200	3,615	3,538	3,692
47,200	47,300	2,841	2,765	2,918	53,200	53,300	3,231	3,155	3,308	59,200	59,300	3,621	3,545	3,698
47,300	47,400	2,848	2,771	2,925	53,300	53,400	3,238	3,161	3,315	59,300	59,400	3,628	3,551	3,705
47,400	47,500	2,854	2,778	2,931	53,400	53,500	3,244	3,168	3,321	59,400	59,500	3,634	3,558	3,711
47,500	47,600	2,861	2,784	2,938	53,500	53,600	3,251	3,174	3,328	59,500	59,600	3,641	3,564	3,718
47,600	47,700	2,867	2,791	2,944	53,600	53,700	3,257	3,181	3,334	59,600	59,700	3,647	3,571	3,724
47,700	47,800	2,874	2,797	2,951	53,700	53,800	3,264	3,187	3,341	59,700	59,800	3,654	3,577	3,731
47,800	47,900	2,880	2,804	2,957	53,800	53,900	3,270	3,194	3,347	59,800	59,900	3,660	3,584	3,737
47,900	48,000	2,887	2,810	2,964	53,900	54,000	3,277	3,200	3,354	59,900	60,000	3,667	3,590	3,744
48,000					54,000					60,000				
48,000	48,100	2,893	2,817	2,970	54,000	54,100	3,283	3,207	3,360	60,000	60,100	3,673	3,597	3,750
48,100	48,200	2,900	2,823	2,977	54,100	54,200	3,290	3,213	3,367	60,100	60,200	3,680	3,603	3,757
48,200	48,300	2,906	2,830	2,983	54,200	54,300	3,296	3,220	3,373	60,200	60,300	3,686	3,610	3,763
48,300	48,400	2,913	2,836	2,990	54,300	54,400	3,303	3,226	3,380	60,300	60,400	3,693	3,616	3,770
48,400	48,500	2,919	2,843	2,996	54,400	54,500	3,309	3,233	3,386	60,400	60,500	3,699	3,623	3,776
48,500	48,600	2,926	2,849	3,003	54,500	54,600	3,316	3,239	3,393	60,500	60,600	3,706	3,629	3,783
48,600	48,700	2,932	2,856	3,009	54,600	54,700	3,322	3,246	3,399	60,600	60,700	3,712	3,636	3,789
48,700	48,800	2,939	2,862	3,016	54,700	54,800	3,329	3,252	3,406	60,700	60,800	3,719	3,642	3,796
48,800	48,900	2,945	2,869	3,022	54,800	54,900	3,335	3,259	3,412	60,800	60,900	3,725	3,649	3,802
48,900	49,000	2,952	2,875	3,029	54,900	55,000	3,342	3,265	3,419	60,900	61,000	3,732	3,655	3,809
49,000					55,000					61,000				
49,000	49,100	2,958	2,882	3,035	55,000	55,100	3,348	3,272	3,425	61,000	61,100	3,738	3,662	3,815
49,100	49,200	2,965	2,888	3,042	55,100	55,200	3,355	3,278	3,432	61,100	61,200	3,745	3,668	3,822
49,200	49,300	2,971	2,895	3,048	55,200	55,300	3,361	3,285	3,438	61,200	61,300	3,751	3,675	3,828
49,300	49,400	2,978	2,901	3,055	55,300	55,400	3,368	3,291	3,445	61,300	61,400	3,758	3,681	3,835
49,400	49,500	2,984	2,908	3,061	55,400	55,500	3,374	3,298	3,451	61,400	61,500	3,764	3,688	3,841
49,500	49,600	2,991	2,914	3,068	55,500	55,600	3,381	3,304	3,458	61,500	61,600	3,771	3,694	3,848
49,600	49,700	2,997	2,921	3,074	55,600	55,700	3,387	3,311	3,464	61,600	61,700	3,777	3,701	3,854
49,700	49,800	3,004	2,927	3,081	55,700	55,800	3,394	3,317	3,471	61,700	61,800	3,784	3,707	3,861
49,800	49,900	3,010	2,934	3,087	55,800	55,900	3,400	3,324	3,477	61,800	61,900	3,790	3,714	3,867
49,900	50,000	3,017	2,940	3,094	55,900	56,000	3,407	3,330	3,484	61,900	62,000	3,797	3,720	3,874
50,000					56,000					62,000				
50,000	50,100	3,023	2,947	3,100	56,000	56,100	3,413	3,337	3,490	62,000	62,100	3,803	3,727	3,880
50,100	50,200	3,030	2,953	3,107	56,100	56,200	3,420	3,343	3,497	62,100	62,200	3,810	3,733	3,887
50,200	50,300	3,036	2,960	3,113	56,200	56,300	3,426	3,350	3,503	62,200	62,300	3,816	3,740	3,893
50,300	50,400	3,043	2,966	3,120	56,300	56,400	3,433	3,356	3,510	62,300	62,400	3,823	3,746	3,900
50,400	50,500	3,049	2,973	3,126	56,400	56,500	3,439	3,363	3,516	62,400	62,500	3,829	3,753	3,906
50,500	50,600	3,056	2,979	3,133	56,500	56,600	3,446	3,369	3,523	62,500	62,600	3,836	3,759	3,913
50,600	50,700	3,062	2,986	3,139	56,600	56,700	3,452	3,376	3,529	62,600	62,700	3,842	3,766	3,919
50,700	50,800	3,069	2,992	3,146	56,700	56,800	3,459	3,382	3,536	62,700	62,800	3,849	3,772	3,926
50,800	50,900	3,075	2,999	3,152	56,800	56,900	3,465	3,389	3,542	62,800	62,900	3,855	3,779	3,932
50,900	51,000	3,082	3,005	3,159	56,900	57,000	3,472	3,395	3,549	62,900	63,000	3,862	3,785	3,939
51,000					57,000					63,000				
51,000	51,100	3,088	3,012	3,165	57,000	57,100	3,478	3,402	3,555	63,000	63,100	3,868	3,792	3,945
51,100	51,200	3,095	3,018	3,172	57,100	57,200	3,485	3,408	3,562	63,100	63,200	3,875	3,798	3,952
51,200	51,300	3,101	3,025	3,178	57,200	57,300	3,491	3,415	3,568	63,200	63,300	3,881	3,805	3,958
51,300	51,400	3,108	3,031	3,185	57,300	57,400	3,498	3,421	3,575	63,300	63,400	3,888	3,811	3,965
51,400	51,500	3,114	3,038	3,191	57,400	57,500	3,504	3,428	3,581	63,400	63,500	3,894	3,818	3,971
51,500	51,600	3,121	3,044	3,198	57,500	57,600	3,511	3,434	3,588	63,500	63,600	3,901	3,824	3,978
51,600	51,700	3,127	3,051	3,204	57,600	57,700	3,517	3,441	3,594	63,600	63,700	3,907	3,831	3,984
51,700	51,800	3,134	3,057	3,211	57,700	57,800	3,524	3,447	3,601	63,700	63,800	3,914	3,837	3,991
51,800	51,900	3,140	3,064	3,217	57,800	57,900	3,530	3,454	3,607	63,800	63,900	3,920	3,844	3,997
51,900	52,000	3,147	3,070	3,224	57,900	58,000	3,537	3,460	3,614	63,900	64,000	3,927	3,850	4,004
52,000					58,000					64,000				
52,000	52,100	3,153	3,077	3,230	58,000	58,100	3,543	3,467	3,620	64,000	64,100	3,933	3,857	4,010
52,100	52,200	3,160	3,083	3,237	58,100	58,200	3,550	3,473	3,627	64,100	64,200	3,940	3,863	4,017
52,200	52,300	3,166	3,090	3,243	58,200	58,300	3,556	3,480	3,633	64,200	64,300	3,946	3,870	4,023
52,300	52,400	3,173	3,096	3,250	58,300	58,400	3,563	3,486	3,640	64,300	64,400	3,953	3,876	4,030
52,400	52,500	3,179	3,103	3,256	58,400	58,500	3,569	3,493	3,646	64,400	64,500	3,959	3,883	4,036
52,500	52,600	3,186	3,109	3,263	58,500	58,600	3,576	3,499	3,653	64,500	64,600	3,966	3,889	4,043
52,600	52,700	3,192	3,116	3,269	58,600	58,700	3,582	3,506	3,659	64,600	64,700	3,972	3,896	4,049
52,700	52,800	3,199	3,122	3,276	58,700	58,800	3,589	3,512	3,666	64,700	64,800	3,979	3,902	4,056
52,800	52,900	3,205	3,129	3,282	58,800	58,900	3,595	3,519	3,672	64,800	64,900	3,985	3,909	4,062
52,900	53,000	3,212	3,135	3,289	58,900	59,000	3,602	3,525	3,679	64,900	65,000	3,992	3,915	4,069

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	3,998	3,922	4,075	71,000	71,100	4,388	4,312	4,465	77,000	77,100	4,778	4,702	4,855
65,100	65,200	4,005	3,928	4,082	71,100	71,200	4,395	4,318	4,472	77,100	77,200	4,785	4,708	4,862
65,200	65,300	4,011	3,935	4,088	71,200	71,300	4,401	4,325	4,478	77,200	77,300	4,791	4,715	4,868
65,300	65,400	4,018	3,941	4,095	71,300	71,400	4,408	4,331	4,485	77,300	77,400	4,798	4,721	4,875
65,400	65,500	4,024	3,948	4,101	71,400	71,500	4,414	4,338	4,491	77,400	77,500	4,804	4,728	4,881
65,500	65,600	4,031	3,954	4,108	71,500	71,600	4,421	4,344	4,498	77,500	77,600	4,811	4,734	4,888
65,600	65,700	4,037	3,961	4,114	71,600	71,700	4,427	4,351	4,504	77,600	77,700	4,817	4,741	4,894
65,700	65,800	4,044	3,967	4,121	71,700	71,800	4,434	4,357	4,511	77,700	77,800	4,824	4,747	4,901
65,800	65,900	4,050	3,974	4,127	71,800	71,900	4,440	4,364	4,517	77,800	77,900	4,830	4,754	4,907
65,900	66,000	4,057	3,980	4,134	71,900	72,000	4,447	4,370	4,524	77,900	78,000	4,837	4,760	4,914
66,000					72,000					78,000				
66,000	66,100	4,063	3,987	4,140	72,000	72,100	4,453	4,377	4,530	78,000	78,100	4,843	4,767	4,920
66,100	66,200	4,070	3,993	4,147	72,100	72,200	4,460	4,383	4,537	78,100	78,200	4,850	4,773	4,927
66,200	66,300	4,076	4,000	4,153	72,200	72,300	4,466	4,390	4,543	78,200	78,300	4,856	4,780	4,933
66,300	66,400	4,083	4,006	4,160	72,300	72,400	4,473	4,396	4,550	78,300	78,400	4,863	4,786	4,940
66,400	66,500	4,089	4,013	4,166	72,400	72,500	4,479	4,403	4,556	78,400	78,500	4,869	4,793	4,946
66,500	66,600	4,096	4,019	4,173	72,500	72,600	4,486	4,409	4,563	78,500	78,600	4,876	4,799	4,953
66,600	66,700	4,102	4,026	4,179	72,600	72,700	4,492	4,416	4,569	78,600	78,700	4,882	4,806	4,959
66,700	66,800	4,109	4,032	4,186	72,700	72,800	4,499	4,422	4,576	78,700	78,800	4,889	4,812	4,966
66,800	66,900	4,115	4,039	4,192	72,800	72,900	4,505	4,429	4,582	78,800	78,900	4,895	4,819	4,972
66,900	67,000	4,122	4,045	4,199	72,900	73,000	4,512	4,435	4,589	78,900	79,000	4,902	4,825	4,979
67,000					73,000					79,000				
67,000	67,100	4,128	4,052	4,205	73,000	73,100	4,518	4,442	4,595	79,000	79,100	4,908	4,832	4,985
67,100	67,200	4,135	4,058	4,212	73,100	73,200	4,525	4,448	4,602	79,100	79,200	4,915	4,838	4,992
67,200	67,300	4,141	4,065	4,218	73,200	73,300	4,531	4,455	4,608	79,200	79,300	4,921	4,845	4,998
67,300	67,400	4,148	4,071	4,225	73,300	73,400	4,538	4,461	4,615	79,300	79,400	4,928	4,851	5,005
67,400	67,500	4,154	4,078	4,231	73,400	73,500	4,544	4,468	4,621	79,400	79,500	4,934	4,858	5,011
67,500	67,600	4,161	4,084	4,238	73,500	73,600	4,551	4,474	4,628	79,500	79,600	4,941	4,864	5,018
67,600	67,700	4,167	4,091	4,244	73,600	73,700	4,557	4,481	4,634	79,600	79,700	4,947	4,871	5,024
67,700	67,800	4,174	4,097	4,251	73,700	73,800	4,564	4,487	4,641	79,700	79,800	4,954	4,877	5,031
67,800	67,900	4,180	4,104	4,257	73,800	73,900	4,570	4,494	4,647	79,800	79,900	4,960	4,884	5,037
67,900	68,000	4,187	4,110	4,264	73,900	74,000	4,577	4,500	4,654	79,900	80,000	4,967	4,890	5,044
68,000					74,000					80,000				
68,000	68,100	4,193	4,117	4,270	74,000	74,100	4,583	4,507	4,660	80,000	80,100	4,973	4,897	5,050
68,100	68,200	4,200	4,123	4,277	74,100	74,200	4,590	4,513	4,667	80,100	80,200	4,980	4,903	5,057
68,200	68,300	4,206	4,130	4,283	74,200	74,300	4,596	4,520	4,673	80,200	80,300	4,986	4,910	5,063
68,300	68,400	4,213	4,136	4,290	74,300	74,400	4,603	4,526	4,680	80,300	80,400	4,993	4,916	5,070
68,400	68,500	4,219	4,143	4,296	74,400	74,500	4,609	4,533	4,686	80,400	80,500	4,999	4,923	5,076
68,500	68,600	4,226	4,149	4,303	74,500	74,600	4,616	4,539	4,693	80,500	80,600	5,006	4,929	5,083
68,600	68,700	4,232	4,156	4,309	74,600	74,700	4,622	4,546	4,699	80,600	80,700	5,012	4,936	5,089
68,700	68,800	4,239	4,162	4,316	74,700	74,800	4,629	4,552	4,706	80,700	80,800	5,019	4,942	5,096
68,800	68,900	4,245	4,169	4,322	74,800	74,900	4,635	4,559	4,712	80,800	80,900	5,025	4,949	5,102
68,900	69,000	4,252	4,175	4,329	74,900	75,000	4,642	4,565	4,719	80,900	81,000	5,032	4,955	5,109
69,000					75,000					81,000				
69,000	69,100	4,258	4,182	4,335	75,000	75,100	4,648	4,572	4,725	81,000	81,100	5,038	4,962	5,115
69,100	69,200	4,265	4,188	4,342	75,100	75,200	4,655	4,578	4,732	81,100	81,200	5,045	4,968	5,122
69,200	69,300	4,271	4,195	4,348	75,200	75,300	4,661	4,585	4,738	81,200	81,300	5,051	4,975	5,128
69,300	69,400	4,278	4,201	4,355	75,300	75,400	4,668	4,591	4,745	81,300	81,400	5,058	4,981	5,135
69,400	69,500	4,284	4,208	4,361	75,400	75,500	4,674	4,598	4,751	81,400	81,500	5,064	4,988	5,141
69,500	69,600	4,291	4,214	4,368	75,500	75,600	4,681	4,604	4,758	81,500	81,600	5,071	4,994	5,148
69,600	69,700	4,297	4,221	4,374	75,600	75,700	4,687	4,611	4,764	81,600	81,700	5,077	5,001	5,154
69,700	69,800	4,304	4,227	4,381	75,700	75,800	4,694	4,617	4,771	81,700	81,800	5,084	5,007	5,161
69,800	69,900	4,310	4,234	4,387	75,800	75,900	4,700	4,624	4,777	81,800	81,900	5,090	5,014	5,167
69,900	70,000	4,317	4,240	4,394	75,900	76,000	4,707	4,630	4,784	81,900	82,000	5,097	5,020	5,174
70,000					76,000					82,000				
70,000	70,100	4,323	4,247	4,400	76,000	76,100	4,713	4,637	4,790	82,000	82,100	5,103	5,027	5,180
70,100	70,200	4,330	4,253	4,407	76,100	76,200	4,720	4,643	4,797	82,100	82,200	5,110	5,033	5,187
70,200	70,300	4,336	4,260	4,413	76,200	76,300	4,726	4,650	4,803	82,200	82,300	5,116	5,040	5,193
70,300	70,400	4,343	4,266	4,420	76,300	76,400	4,733	4,656	4,810	82,300	82,400	5,123	5,046	5,200
70,400	70,500	4,349	4,273	4,426	76,400	76,500	4,739	4,663	4,816	82,400	82,500	5,129	5,053	5,206
70,500	70,600	4,356	4,279	4,433	76,500	76,600	4,746	4,669	4,823	82,500	82,600	5,136	5,059	5,213
70,600	70,700	4,362	4,286	4,439	76,600	76,700	4,752	4,676	4,829	82,600	82,700	5,142	5,066	5,219
70,700	70,800	4,369	4,292	4,446	76,700	76,800	4,759	4,682	4,836	82,700	82,800	5,149	5,072	5,226
70,800	70,900	4,375	4,299	4,452	76,800	76,900	4,765	4,689	4,842	82,800	82,900	5,155	5,079	5,232
70,900	71,000	4,382	4,305	4,459	76,900	77,000	4,772	4,695	4,849	82,900	83,000	5,162	5,085	5,239

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	5,168	5,092	5,245	89,000	89,100	5,558	5,482	5,635	95,000	95,100	5,948	5,872	6,025
83,100	83,200	5,175	5,098	5,252	89,100	89,200	5,565	5,488	5,642	95,100	95,200	5,955	5,878	6,032
83,200	83,300	5,181	5,105	5,258	89,200	89,300	5,571	5,495	5,648	95,200	95,300	5,961	5,885	6,038
83,300	83,400	5,188	5,111	5,265	89,300	89,400	5,578	5,501	5,655	95,300	95,400	5,968	5,891	6,045
83,400	83,500	5,194	5,118	5,271	89,400	89,500	5,584	5,508	5,661	95,400	95,500	5,974	5,898	6,051
83,500	83,600	5,201	5,124	5,278	89,500	89,600	5,591	5,514	5,668	95,500	95,600	5,981	5,904	6,058
83,600	83,700	5,207	5,131	5,284	89,600	89,700	5,597	5,521	5,674	95,600	95,700	5,987	5,911	6,064
83,700	83,800	5,214	5,137	5,291	89,700	89,800	5,604	5,527	5,681	95,700	95,800	5,994	5,917	6,071
83,800	83,900	5,220	5,144	5,297	89,800	89,900	5,610	5,534	5,687	95,800	95,900	6,000	5,924	6,077
83,900	84,000	5,227	5,150	5,304	89,900	90,000	5,617	5,540	5,694	95,900	96,000	6,007	5,930	6,084
84,000					90,000					96,000				
84,000	84,100	5,233	5,157	5,310	90,000	90,100	5,623	5,547	5,700	96,000	96,100	6,013	5,937	6,090
84,100	84,200	5,240	5,163	5,317	90,100	90,200	5,630	5,553	5,707	96,100	96,200	6,020	5,943	6,097
84,200	84,300	5,246	5,170	5,323	90,200	90,300	5,636	5,560	5,713	96,200	96,300	6,026	5,950	6,103
84,300	84,400	5,253	5,176	5,330	90,300	90,400	5,643	5,566	5,720	96,300	96,400	6,033	5,956	6,110
84,400	84,500	5,259	5,183	5,336	90,400	90,500	5,649	5,573	5,726	96,400	96,500	6,039	5,963	6,116
84,500	84,600	5,266	5,189	5,343	90,500	90,600	5,656	5,579	5,733	96,500	96,600	6,046	5,969	6,123
84,600	84,700	5,272	5,196	5,349	90,600	90,700	5,662	5,586	5,739	96,600	96,700	6,052	5,976	6,129
84,700	84,800	5,279	5,202	5,356	90,700	90,800	5,669	5,592	5,746	96,700	96,800	6,059	5,982	6,136
84,800	84,900	5,285	5,209	5,362	90,800	90,900	5,675	5,599	5,752	96,800	96,900	6,065	5,989	6,142
84,900	85,000	5,292	5,215	5,369	90,900	91,000	5,682	5,605	5,759	96,900	97,000	6,072	5,995	6,149
85,000					91,000					97,000				
85,000	85,100	5,298	5,222	5,375	91,000	91,100	5,688	5,612	5,765	97,000	97,100	6,078	6,002	6,155
85,100	85,200	5,305	5,228	5,382	91,100	91,200	5,695	5,618	5,772	97,100	97,200	6,085	6,008	6,162
85,200	85,300	5,311	5,235	5,388	91,200	91,300	5,701	5,625	5,778	97,200	97,300	6,091	6,015	6,168
85,300	85,400	5,318	5,241	5,395	91,300	91,400	5,708	5,631	5,785	97,300	97,400	6,098	6,021	6,175
85,400	85,500	5,324	5,248	5,401	91,400	91,500	5,714	5,638	5,791	97,400	97,500	6,104	6,028	6,181
85,500	85,600	5,331	5,254	5,408	91,500	91,600	5,721	5,644	5,798	97,500	97,600	6,111	6,034	6,188
85,600	85,700	5,337	5,261	5,414	91,600	91,700	5,727	5,651	5,804	97,600	97,700	6,117	6,041	6,194
85,700	85,800	5,344	5,267	5,421	91,700	91,800	5,734	5,657	5,811	97,700	97,800	6,124	6,047	6,201
85,800	85,900	5,350	5,274	5,427	91,800	91,900	5,740	5,664	5,817	97,800	97,900	6,130	6,054	6,207
85,900	86,000	5,357	5,280	5,434	91,900	92,000	5,747	5,670	5,824	97,900	98,000	6,137	6,060	6,214
86,000					92,000					98,000				
86,000	86,100	5,363	5,287	5,440	92,000	92,100	5,753	5,677	5,830	98,000	98,100	6,143	6,067	6,220
86,100	86,200	5,370	5,293	5,447	92,100	92,200	5,760	5,683	5,837	98,100	98,200	6,150	6,073	6,227
86,200	86,300	5,376	5,300	5,453	92,200	92,300	5,766	5,690	5,843	98,200	98,300	6,156	6,080	6,233
86,300	86,400	5,383	5,306	5,460	92,300	92,400	5,773	5,696	5,850	98,300	98,400	6,163	6,086	6,240
86,400	86,500	5,389	5,313	5,466	92,400	92,500	5,779	5,703	5,856	98,400	98,500	6,169	6,093	6,246
86,500	86,600	5,396	5,319	5,473	92,500	92,600	5,786	5,709	5,863	98,500	98,600	6,176	6,099	6,253
86,600	86,700	5,402	5,326	5,479	92,600	92,700	5,792	5,716	5,869	98,600	98,700	6,182	6,106	6,259
86,700	86,800	5,409	5,332	5,486	92,700	92,800	5,799	5,722	5,876	98,700	98,800	6,189	6,112	6,266
86,800	86,900	5,415	5,339	5,492	92,800	92,900	5,805	5,729	5,882	98,800	98,900	6,195	6,119	6,272
86,900	87,000	5,422	5,345	5,499	92,900	93,000	5,812	5,735	5,889	98,900	99,000	6,202	6,125	6,279
87,000					93,000					99,000				
87,000	87,100	5,428	5,352	5,505	93,000	93,100	5,818	5,742	5,895	99,000	99,100	6,208	6,132	6,285
87,100	87,200	5,435	5,358	5,512	93,100	93,200	5,825	5,748	5,902	99,100	99,200	6,215	6,138	6,292
87,200	87,300	5,441	5,365	5,518	93,200	93,300	5,831	5,755	5,908	99,200	99,300	6,221	6,145	6,298
87,300	87,400	5,448	5,371	5,525	93,300	93,400	5,838	5,761	5,915	99,300	99,400	6,228	6,151	6,305
87,400	87,500	5,454	5,378	5,531	93,400	93,500	5,844	5,768	5,921	99,400	99,500	6,234	6,158	6,311
87,500	87,600	5,461	5,384	5,538	93,500	93,600	5,851	5,774	5,928	99,500	99,600	6,241	6,164	6,318
87,600	87,700	5,467	5,391	5,544	93,600	93,700	5,857	5,781	5,934	99,600	99,700	6,247	6,171	6,324
87,700	87,800	5,474	5,397	5,551	93,700	93,800	5,864	5,787	5,941	99,700	99,800	6,254	6,177	6,331
87,800	87,900	5,480	5,404	5,557	93,800	93,900	5,870	5,794	5,947	99,800	99,900	6,260	6,184	6,337
87,900	88,000	5,487	5,410	5,564	93,900	94,000	5,877	5,800	5,954	99,900	100,000	6,267	6,190	6,344
88,000					94,000					<div style="border: 1px solid black; border-radius: 15px; padding: 10px;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 46</p> </div>				
88,000	88,100	5,493	5,417	5,570	94,000	94,100	5,883	5,807	5,960					
88,100	88,200	5,500	5,423	5,577	94,100	94,200	5,890	5,813	5,967					
88,200	88,300	5,506	5,430	5,583	94,200	94,300	5,896	5,820	5,973					
88,300	88,400	5,513	5,436	5,590	94,300	94,400	5,903	5,826	5,980					
88,400	88,500	5,519	5,443	5,596	94,400	94,500	5,909	5,833	5,986					
88,500	88,600	5,526	5,449	5,603	94,500	94,600	5,916	5,839	5,993					
88,600	88,700	5,532	5,456	5,609	94,600	94,700	5,922	5,846	5,999					
88,700	88,800	5,539	5,462	5,616	94,700	94,800	5,929	5,852	6,006					
88,800	88,900	5,545	5,469	5,622	94,800	94,900	5,935	5,859	6,012					
88,900	89,000	5,552	5,475	5,629	94,900	95,000	5,942	5,865	6,019					

2009 Tax Computation Worksheet – Line 40

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

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

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$153,280	\$	x 6.5% (.065)	\$	\$ 229.95	\$
At least \$153,280 but less than \$225,000	\$	x 6.75% (.0675)	\$	\$ 613.15	\$
\$225,000 or over	\$	x 7.75% (.0775)	\$	\$2,863.15	\$

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

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$204,370	\$	x 6.5% (.065)	\$	\$ 306.48	\$
At least \$204,370 but less than \$300,000	\$	x 6.75% (.0675)	\$	\$ 817.41	\$
\$300,000 or over	\$	x 7.75% (.0775)	\$	\$3,817.41	\$

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

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$102,190	\$	x 6.5% (.065)	\$	\$ 153.22	\$
At least \$102,190 but less than \$150,000	\$	x 6.75% (.0675)	\$	\$ 408.70	\$
\$150,000 or over	\$	x 7.75% (.0775)	\$	\$1,908.70	\$

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 2009.
- Changed legal residence from Wisconsin during 2009; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2009; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2009; 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 2009. Resident of _____
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2008 or 2009 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 2009 tax returns, please explain. _____