

1NPR

Nonresident & part-year resident Wisconsin income tax 2012

NOTE

DO NOT STAPLE

PAPER CLIP withholding statements here

Check here For the year Jan. 1-Dec. 31, 2012,
if this is an or other tax year
amended beginning: _____, 2012
return ▶ 7 ending: _____, 20__.

Your legal last name 9	Legal first name 10	M.I. 11	Your social security number 8
If a joint return, spouse's legal last name 13	Spouse's legal first name 14	M.I. 15	Spouse's social security number 12
Home address (number and street). If you have a PO Box, see page 7 16		Apt. no. 17	Tax district Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2012 or before leaving Wisconsin (nonresidents leave blank). <u>21</u> City <u>22</u> Village <u>23</u> Town City, village, or town ▶ 24
City or post office 18	State 19	Zip code 20	
Filing status		Special Conditions <u>44</u>	County of ▶ 25 School district number (see page 39) 26
<u>27</u> Single			
<u>28</u> Married filing joint return (even if only one had income)			
<u>29</u> Married filing separate return. Fill in spouse's SSN above and full name here		Legal last name 31 Legal first name 32 M.I. 33	
<u>30</u> Head of household (with qualifying person), (see page 7). Also, check here if married. ▶ <input type="checkbox"/>			

Resident status Check the status that applies

- You Spouse
- 35 36 Full-year resident of Wisconsin
- 37 38 Nonresident of Wisconsin; state of residence 39 (2-letter state abbreviation)
- 40 41 Part-year resident of Wisconsin from 42 to 43
mm dd yyyy mm dd yyyy

Note: Complete residence questionnaire, page 47.



PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789 Not like this → Ø147	NO COMMAS NO CENTS	A. Federal column		B. Wisconsin column	
<u>1</u> Wages, salaries, tips, etc. (see page 10)			45	.00	46	.00
<u>2</u> Taxable interest (see page 11) . . . . .				.00	47	.00
<u>3</u> Ordinary dividends (see page 11) . . . . .				.00	48	.00
<u>4</u> Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10) . . . . .				.00	Not taxable	
<u>5</u> Alimony received (see page 11) . . . . .				.00		.00
<u>6</u> Business income or (loss) (see page 12)			49	.00	50	.00
<u>7</u> Capital gain or (loss) (see page 12)			51	.00	52	.00
<u>8</u> Other gains or (losses) (see page 12)			53	.00	54	.00
<u>9</u> IRA distributions (see page 12)			55	.00	56	.00
<u>10</u> Pensions and annuities (see page 12)			57	.00	58	.00
<u>11</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see page 13)			59	.00	60	.00
<u>12</u> Farm income or (loss) (see page 14)			61	.00	62	.00
<u>13</u> Unemployment compensation (see page 14) . . . . .				.00	63	.00
<u>14</u> Social security benefits (see page 14) . . . . .				.00	Not taxable	
<u>15</u> Other income (see pages 15-21). Enclose explanation . . . . .				.00	64	.00
<u>16</u> Add lines 1 through 15 . . . . .				.00		.00

Adjustments to Income		A. Federal column	B. Wisconsin column
17	RESERVED	Not deductible for Wisconsin	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21)	.00	.00
19	Health savings account deduction (see page 21)	.00	65 .00
20	Moving expenses (see page 21)	.00	66 .00
21	Deductible part of self-employment tax (see page 21)	.00	67 .00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 21)	.00	68 .00
23	Self-employed health insurance deduction (see page 21)	.00	69 .00
24	Penalty on early withdrawal of savings (see page 21)	.00	.00
25	Alimony paid (see page 21)	.00	.00
26	IRA deduction (see page 22)	.00	70 .00
27	Student loan interest deduction (see page 22)	.00	.00
28	RESERVED	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 22)	Not deductible for Wisconsin	
30	Other adjustments included in Form 1040, line 36 (see page 22) (list type and amount)	71 .00	72 .00
31	Total adjustments to income. Add lines 17 through 30	.00	.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B		73 .00
33	Federal income. Subtract line 31, column A from line 16, column A	74 .00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 22)		. 75
Tax Computation			
35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)		76 .00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 22		77
36b	Aliens (see page 22 to determine if you must check line 36b)		78
36c	Find the standard deduction for amount on line 33 using table on page 37		79 .00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)		80 .00
38	Exemptions (Caution: see page 23)		
a	Fill in exemptions from your federal return	81 x \$700	82 .00
b	Check if 65 or older	83 You + 84 Spouse = 85 x \$250	86 .00
c	Add lines 38a and 38b		87 .00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)		88 .00
40	Tax (see table on page 40)		89 .00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	90	.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2012—heat included	91 .00	Find credit from table page 24
	Rent paid in 2012—heat not included	92 .00	
b	Property taxes paid on home in 2012	94 .00	Find credit from table page 25
42a		93	.00
42b		95	.00
43	Add credits on lines 41, 42a, and 42b		96 .00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)		97 .00
45	Fill in ratio from line 34		X .
46	Multiply line 44 by ratio on line 45		98 .00



Name(s) shown on Form 1NPR		Your social security number
47	Fill in amount from line 46	47 .00
48	Armed forces member credit. (Full-year Wisconsin residents only)	48 <u>99</u> .00
49	Historic rehabilitation credits. Enclose Schedule HR	49 <u>100</u> .00
50	Working families tax credit. (Full-year Wisconsin residents only)	50 <u>101</u> .00
51	Certain nonrefundable credits from line 8 of Schedule CR	51 <u>102</u> .00
52	Add lines 48 through 51	52 <u>103</u> .00
53	Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	53 <u>104</u> .00
54	Alternative minimum tax. Enclose Schedule MT	54 <u>105</u> .00
55	Add lines 53 and 54	55 <u>106</u> .00
56	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	56 <u>107</u> .00
57	Other credits from Schedule CR, line 21. Enclose Schedule CR	57 <u>108</u> .00
58	Net income tax paid to another state. Enclose Schedule OS	58 <u>109</u> <u>110</u> .00
59	Add lines 56, 57, and 58	59 <u>111</u> .00
60	Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax	60 <u>112</u> .00
61	Economic development surcharge. Enclose Schedule EDS	61 <u>113</u> .00
62	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here	62 <u>114</u> <u>115</u> .00
63	Donations (decreases refund or increases amount owed)	
	a Endangered resources <u>116</u> .00	f Firefighters memorial <u>121</u> .00
	b Packers football stadium <u>117</u> .00	g Military family relief <u>122</u> .00
	c Cancer research <u>118</u> .00	h Second Harvest/Feeding Amer. <u>123</u> .00
	d Veterans trust fund <u>119</u> .00	i Red Cross WI Disaster Relief <u>124</u> .00
	e Multiple sclerosis <u>120</u> .00	j Special Olympics <u>125</u> .00
	Total (add lines a through j)	63k <u>126</u> .00
64	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29)	64 <u>127</u> .00 x .33 = <u>128</u> .00
65	Credit repayments and other penalties (see page 29)	65 <u>129</u> .00
66	Add lines 60 through 65	66 <u>130</u> .00
Payments and Credits		
67	Wisconsin income tax withheld. Enclose readable withholding statements	67 <u>131</u> .00
68	2012 Wisconsin estimated tax paid and amount applied from 2011 return	68 <u>132</u> .00
69	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <u>133</u> Federal credit <u>134</u> .00 x _____ % =	69 <u>135</u> .00
70	Farmland preservation credit. a. Schedule FC, line 18	70a <u>136</u> .00
	b. Schedule FC-A, line 13	70b <u>137</u> .00
71	Repayment credit	71 <u>138</u> .00
72	Homestead credit. (Full-year Wisconsin residents only)	72 <u>139</u> .00
73	Eligible veterans and surviving spouses property tax credit	73 <u>140</u> .00
74	Refundable credits from Schedule CR, line 32	74 <u>141</u> .00
75	AMENDED RETURN ONLY – amount previously paid (see page 32)	75 <u>142</u> .00
76	Add lines 67 through 75	76 <u>143</u> .00
77	AMENDED RETURN ONLY – amounts previously refunded (see page 33)	77 <u>144</u> .00
78	Subtract line 77 from line 76	78 <u>145</u> .00



Refund or Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 79-83 for 'AMOUNT YOU OVERPAID' and 'AMOUNT YOU OWE'.

Third Party Designee section with fields for name, phone number, and personal identification number (PIN).

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

Sign here section with lines for signature and date.

Mail your return to: Wisconsin Department of Revenue. Includes fields for tax due, refund, amended return, and department use.

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

Table for Schedule 1 with 9 rows detailing medical expenses, interest, gifts, and other deductions.

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

Table for Schedule 2 with 8 rows detailing wages, self-employment, and other earned income for both spouses.



Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2012. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/>
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Current home address (number and street)			Apt. no.	
City or post office		State	Zip code	
Special conditions <input checked="" type="checkbox"/> 169 (See page 7.)				

- 1a** What was your age as of December 31, 2012? (If you were under 18, you do not qualify for homestead credit for 2012.) **1a** Fill in age 170
- b** If your spouse was age 65 or over as of December 31, 2012, check where indicated **1b** Check here 171
- 2** Were you a legal resident of Wisconsin from 1-1-12 through 12-31-12? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2012 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2012, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2012? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2012, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2012, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 **Not like this** → ~~0 1 4 7~~ **NO COMMAS; NO CENTS**

Household Income Include all 2012 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2012 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) **7** 172 .00
- 8** If you or you and your spouse **are not filing** a 2012 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a** Wages 173 .00 + Interest 174 .00 + Dividends 175 .00 = ... **8a** 176 .00
- b** Other taxable income. Attach a schedule listing each income item **8b** 177 .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation **9a** 178 .00
- b** Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9b** 179 .00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** 180 .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) **9d** 181 .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) **9e** .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** .00
- h** Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** 182 .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** 183 .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** .00





11 a Enter amount from line 10 here	11a	_____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	<u>184</u>	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	_____	.00
d Other capital gains not taxable	11d	_____	.00
e Net operating loss carryforward and capital loss carryforward	11e	_____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	_____	.00
g Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	_____	.00
h Car or truck depreciation (standard mileage rate)	11h	_____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i	_____	.00
12 a Subtotal. Add lines 11a through 11i	12a	_____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) <u>185</u> x \$500 =	12b	_____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	<u>186</u>	.00

Taxes and/or Rent See pages 11 to 14.

- Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**
- Check here if your home was located on more than one acre of land and **was** part of a farm.
- Check here if your home was used for purposes other than personal or farm use while you lived there in 2012; **see Schedule 2, page 3.**
- Check here if you received Wisconsin Works (W2) payments or county relief during 2012; **see Schedule 3, page 3.**

13 Homeowners – Net 2012 property taxes on your homestead, whether paid or not	13	<u>187</u>	.00
14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 12 to 14.			
Heat included (13b of rent certificate is "Yes")	14a	<u>188</u>	.00 x .20 (20%) = 14b <u>189</u> .00
Heat not included (13b of rent certificate is "No")	14c	<u>190</u>	.00 x .25 (25%) = 14d <u>191</u> .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	_____	.00

Don't delay your refund: ATTACH 2012 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 12.

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	_____	.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	_____	.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	_____	.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	<u>192</u>	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 32 of Form 1A; line 47 of Form 1; or line 72 of Form 1NPR. (If filing Form 1 or Form 1NPR, **ATTACH** a complete copy of your **federal** income tax return and schedules.) You cannot file Form WI-Z with a homestead credit claim.

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

Claimant's signature _____ Spouse's signature _____ Date _____ Daytime phone number _____

Sign Here ▶

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Mail to:
 Wisconsin Department of Revenue
 PO Box 34
 Madison WI 53786-0001



DON'T file this claim **UNLESS** a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

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Name(s) shown on Schedule H

Your social security number

Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 6 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under “Exceptions: Homeowners and/or Renters” (page 14) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

- 1 Assessed value of land (from tax bill)
- 2 Number of acres of land
- 3 Divide line 1 by line 2
- 4 Assessed value of improvements (from tax bill)
- 5 Add line 3 and line 4
- 6 Add line 1 and line 4 (total assessed value)
- 7 Divide line 5 by line 6
- 8 Net 2012 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14)
- 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below

Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

- Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2012. Only the personal portion of your property taxes/rent may be claimed.
- “Other uses” include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under “Exceptions: Homeowners and/or Renters” (page 13) for examples and additional information.

- 1 Net 2012 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14)
- 2 Percentage of homestead used solely for personal purposes
- 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below

Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients

Complete this schedule if, for any month of 2012, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2012, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2012. Rent paid for 2012 was \$4,500, and heat was included.

Line

2	20% of rent paid (\$4,500 x .20)	\$900
4	Monthly rent (\$900 ÷ 12)	\$ 75
5	Number of months no Wisconsin Works received	8
6	Reduced rent (\$75 x 8 months)	\$600

In this example, \$600 would be filled in on line 15 of Schedule H.

- 1 Homeowners – fill in the net 2012 property taxes on your homestead or the amount from line 3 of Schedule 2
- 2 Renters – if heat **was** included, fill in 20% (.20), or if heat **was not** included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2
- 3 Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) \$1,460
- 4 Divide line 3 by 12.
- 5 Number of months in 2012 for which you did **not** receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more
- 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

Name	Identifying Number
Part I Credits for Individuals, Fiduciaries, and Corporations	
A. Nonrefundable Credits (claimed before alternative minimum tax)	
1 Postsecondary education credit (Schedule PE, line 7)	1 <u>193</u> .00
2 Water consumption credit (Schedule WC, line 10)	2 <u>194</u> .00
3 Biodiesel fuel production credit (Schedule BC, line 6 or 6b for fiduciaries)	3 <u>195</u> .00
4 Health insurance risk-sharing plan assessments credit – • <i>Corporations</i> (see line 35 to claim this credit) • <i>Fiduciaries</i> (see instructions) – Beneficiaries portion <u>.00</u> • <i>Individuals</i> (enter amount from Schedule 2K-1, 3K -1, or 5K-1)	4 <u>196</u> .00
5 Veteran employment credit (Schedule VE, line 8 or 8b for fiduciaries)	5 <u>197</u> .00
6 Film production company investment credit carryforward (Schedule FP, line 8)	6 <u>198</u> .00
7 Community rehabilitation program credit (Schedule CM, line 7)	7 <u>199</u> .00
8 Add lines 1 through 7 and enter on line 8. • Individuals and Fiduciaries: Enter this amount on line 25 of Form 1, line 51 of Form 1NPR, line 8 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 33 of Part II	8 <u>200</u> .00
B. Nonrefundable Credits	
9 Film production services credit carryforward (Schedule FP, line 7)	9 <u>201</u> .00
10 Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	10 <u>202</u> .00
11 Manufacturing investment credit (Schedule MI, line 6)	11 <u>203</u> .00
12 Dairy and livestock farm investment credit (Schedule DI, line 9)	12 <u>204</u> .00
13 Ethanol and biodiesel fuel pump credit (Schedule EB, line 7)	13 <u>205</u> .00
14 Development zones credit (Schedule DC, lines 7, 15, and 23)	14 <u>206</u> .00
15 Technology zone credit (Schedule TC, line 8)	15 <u>207</u> .00
16 Economic development tax credit (Schedule ED, line 5)	16 <u>208</u> .00
17 Early stage seed investment credit (Schedule VC, line 12)	17 <u>209</u> .00
18 Angel investment credit – Individuals only (Schedule VC, line 6)	18 <u>210</u> .00
19 Electronic medical records credit (Schedule EM, line 3 or 3b for fiduciaries)	19 <u>211</u> .00
20 Internet equipment credit carryforward	20 <u>212</u> .00
21 Add lines 9 through 20 and enter on line 21. • Individuals and Fiduciaries: Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 34 of Part II	21 <u>213</u> .00
C. Refundable Credits	
22 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	22 <u>214</u> .00
23 Dairy manufacturing facility investment credit (Schedule DM, line 13 or 13b for fiduciaries)	23 <u>215</u> .00
24 Dairy cooperatives credit (Schedule DM, line 14 or 14b for fiduciaries)	24 <u>216</u> .00
25 Meat processing facility investment credit (Schedule MP, line 7 or 7b for fiduciaries)	25 <u>217</u> .00
26 Film production services credit (Schedule FP, line 3 or 3b for fiduciaries)	26 <u>218</u> .00
27 Film production company investment credit (Schedule FP, line 6 or 6b for fiduciaries)	27 <u>219</u> .00
28 Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries)	28 <u>220</u> .00
29 Food processing plant and food warehouse investment credit (Schedule FW, line 7 or 7b for fiduciaries)	29 <u>221</u> .00
30 Beginning farmer and farm asset owner credit (Schedule FL, line 2, 6 or 6b for fiduciaries) . .	30 <u>222</u> .00
31 Jobs tax credit (Schedule JT, line 9)	31 <u>223</u> .00
32 Add lines 22 through 31 and enter on line 32. • Individuals and Fiduciaries: Enter this amount on line 49 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 31 of Form 4T. • Corporations: Enter this amount on line 52 of Part II	32 <u>224</u> .00



Name	Identifying number
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Part II Credits for Corporations Only

A. Nonrefundable Credits

33 Amount from Part I, line 8	33	.00
34 Amount from Part I, line 21	34	.00
35 Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	35	.00
36 Research expense credit (Schedule R, line 30)	36	.00
37 Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	37	.00
38 Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	38	.00
39 Development zones research credit carryforward	39	.00
40 Research facilities credit (Schedule R, line 34)	40	.00
41 Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	41	.00
42 Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	42	.00
43 Super research and development credit (Schedule R, line 44)	43	.00
44 Community development finance credit	44	.00
45 Development zones jobs credit carryforward	45	.00
46 Development zones sales tax credit carryforward	46	.00
47 Development zones location credit carryforward	47	.00
48 Development zones day care credit carryforward	48	.00
49 Development zones environmental remediation credit carryforward	49	.00
50 Supplement to federal historic rehabilitation credit (Schedule HR, line 7)	50	.00
51 Add lines 33 through 50. Enter here and on line 22 of Form 4, line 11 of Form 4T, or line 9 of Form 5	51	.00

B. Refundable Credits

52 Amount from Part I, line 32	52	.00
53 Farmland preservation credit. a Schedule FC, line 18	53a	.00
b Schedule FC-A, line 13	53b	.00
54 Add lines 52 and 53a and b. Enter here and on line 31 of Form 4, line 31 of Form 4T, or line 18 of Form 5	54	.00



SCHEDULE OS

Wisconsin
Department of Revenue

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

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

2012

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
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To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2012 and have paid 2012 state income tax **on the same income** to Wisconsin and another state.



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

NO COMMAS; NO CENTS

	State 1 <u>225</u> <small>Postal abbr. ↑</small>	State 2 <u>226</u> <small>Postal abbr. ↑</small>	State 3 <u>227</u> <small>Postal abbr. ↑</small>	State 4 <u>228</u> <small>Postal abbr. ↑</small>
■ PART I – Income From Other State				
<u>1</u> Wages, salaries, tips, etc.	229 .00	230 .00	231 .00	232 .00
<u>2</u> Taxable interest . . . . .	.00	.00	.00	.00
<u>3</u> Ordinary dividends . . . . .	.00	.00	.00	.00
<u>4</u> Business income / loss	233 .00	234 .00	235 .00	236 .00
<u>5</u> Capital gain / loss . . . . .	.00	.00	.00	.00
<u>6</u> Other gains / losses . . . . .	.00	.00	.00	.00
<u>7</u> IRA distributions, pensions, and annuities . . . . .	.00	.00	.00	.00
<u>8</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	.00	.00	.00	.00
<u>9</u> Farm income / loss . . . . .	.00	.00	.00	.00
<u>10</u> Unemployment compensation . . . . .	.00	.00	.00	.00
<u>11</u> Social security benefits . . . . .	.00	.00	.00	.00
<u>12</u> Other income . . . . .	.00	.00	.00	.00
<u>13</u> Add lines 1 through 12 in each column . . .	237 .00	238 .00	239 .00	240 .00
Adjustments to Income				
<u>14</u> Archer MSA or health savings accounts deduction . . . . .	.00	.00	.00	.00
<u>15</u> Business expenses of reservists, performing artists, and fee-basis public officials . . . . .	.00	.00	.00	.00
<u>16</u> Moving expenses . . . . .	.00	.00	.00	.00
<u>17</u> Deductible part of self-employment tax . . .	241 .00	242 .00	243 .00	244 .00
<u>18</u> Self-employed SEP, SIMPLE, and qualified plans	245 .00	246 .00	247 .00	248 .00
<u>19</u> Self-employed health insurance deduction	249 .00	250 .00	251 .00	252 .00
<u>20</u> IRA deduction	253 .00	254 .00	255 .00	256 .00
<u>21</u> Student loan interest deduction . . . . .	.00	.00	.00	.00
<u>22</u> Other adjustments to income . . . . .	.00	.00	.00	.00
<u>23</u> Add lines 14 through 22 in each column . .	.00	.00	.00	.00
<u>24</u> Total income taxed by other state – subtract line 23 from line 1300	.00	.00	.00

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
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NO COMMAS; NO CENTS

	State 1	State 2	State 3	State 4
■ PART II – Calculation of Credit				
25 Postal abbreviation for state to which tax was paid	<u>257</u>	<u>258</u>	<u>259</u>	<u>260</u>
26 Income taxable to both Wisconsin and other state (see instructions)	261 .00	262 .00	263 .00	264 .00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)	265 .00	266 .00	267 .00	268 .00
28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit	269 .00	270 .00	271 .00	272 .00
29 Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000 . . . . .	.	.	.	.
30 Multiply line 28 by line 29. Round the result to the nearest dollar . . . . .	.00	.00	.00	.00
31 Income and franchise tax (see instructions) . . . . .	.00	.00	.00	.00
32 Add lines 30 and 31 in each column . . . . .	.00	.00	.00	.00
33 Add the amounts in each column of line 32. Fill in the total here			33	.00
34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS			34	.00
35 Add lines 33 and 34			35	.00
36 Fill in the amount from: • Line 29 of Form 1 less the amounts on lines 30 and 31 of Form 1, or • Line 55 of Form 1NPR less the amounts on lines 56 and 57 of Form 1NPR, or • Line 12 of Form 2 less the amount on line 13 of Form 2			36	.00
37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions)			37	.00



**Job Creation
Deduction**

2012

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5, or 5S

Wisconsin Department
of Revenue

Read instructions before filling in this form

Name	Identifying Number
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1 Fill in the number of full-time equivalent employees you employed in Wisconsin during your taxable year beginning in 2012 (see instructions)	1	273	
2 Fill in the number of full-time equivalent employees you employed in Wisconsin during your taxable year beginning in 2011 (see instructions)	2	274	
3 Subtract line 2 from line 1. (If line 2 is greater than line 1, fill in zero (0) on line 3. Do not complete the rest of the schedule. You do not qualify for the deduction)	3	275	
4 If the gross receipts (see definition in instructions) from the business were \$5,000,000 or less during the 2012 taxable year, fill in \$4,000 on line 4; if gross receipts from the business were greater than \$5,000,000 during the 2012 taxable year, fill in \$2,000 on line 4	4	276	.00
5 Multiply line 3 by the amount on line 4	5	277	.00
6 Fill in 2012 job creation deduction passed through from other entities	6	278	.00
7 Add the amounts on lines 5 and 6. This is your 2012 job creation deduction (see instructions)	7	279	.00
7a Fiduciaries – Fill in the amount of the deduction allocated to beneficiaries. . .	7a	280	.00
7b Fiduciaries – Subtract line 7a from line 7	7b	281	.00



Schedule **CG**

Wisconsin
Department of Revenue

**Income Tax Deferral of
Long-Term Capital Gain**

Enclose with Wisconsin Form 1 or 1NPR

2012

Your name	Your social security number
Spouse's name if filing a joint return	Spouse's social security number

1 Date asset sold that generated the long-term capital gain _____

2 Description of asset sold _____

3 Amount of long-term capital gain on sale of the asset **3** 282 .00

4 Amount of gain deposited in a segregated account in a financial institution
(do not fill in more than \$10,000,000 if investing in a "qualified new business venture") **4** 283 .00

5 Name of financial institution _____

6 Date gain deposited in the financial institution _____

7 Date of investment in a "qualified new business venture" or in a "qualified
Wisconsin business" _____

8 If investment is in a "qualified new business venture," fill in name of "qualified new
business venture" _____

9 If investment is in a "qualified Wisconsin business," fill in name of the "qualified
Wisconsin business" _____

10 Amount invested in the "qualified new business venture" or "qualified Wisconsin
business." (Line 10 must equal or exceed line 4.) **10** 284 .00

11 Basis of investment in the "qualified new business venture" or "qualified
Wisconsin business" (line 10 less the amount on line 4) **11** 285 .00

INSTRUCTIONS FOR SCHEDULE CG

Purpose of Schedule CG

Schedule CG must be completed by individuals who are not declaring income from a long-term capital gain on their 2012 Wisconsin income tax return (Schedule WD) because they have reinvested the capital gain.

Wisconsin law provides that the long-term capital gain may be deferred when certain conditions are met and the gain is reinvested in either (1) a "qualified new business venture" or (2) a "qualified Wisconsin business."

Who may claim the deferral of gain

The deferral of gain may be claimed by an individual, including an individual partner of a partnership, member of a limited liability company, or shareholder of a tax-option (S) corporation.

Definitions

"Financial institution" means any bank, savings bank, savings and loan association or credit union that is authorized to do business under state or federal laws relating to financial institutions.



“Long-term capital gain means the gain realized from the sale of any capital asset held more than one year that is treated as a long-term gain under the Internal Revenue Code.

“Qualified new business venture” is a business certified by the Wisconsin Economic Development Corporation (WEDC). A business may be certified, and may maintain such certification, only if the business is engaged in one of the following:

- Developing a new product or business process.
- Manufacturing, agriculture, or processing or assembling products and conducting research and development.

The business must submit an application to WEDC in each calendar year for which it desires certification.

“Qualified Wisconsin business” means a business certified by the WEDC. The business must submit an application to WEDC in each calendar year for which it desires certification. A business may be certified if:

- The amount of payroll compensation paid by the business in Wisconsin is equal to at least 50 percent of the amount of all payroll paid by the business, and
- The value of real and tangible personal property owned or rented and used by the business in Wisconsin is equal to at least 50 percent of the value of all real and tangible personal property owned or rented and used by the business.

Where to get information on a “qualified new business venture” or a “qualified Wisconsin business”

For further information on a qualified new business venture” or a “qualified Wisconsin business,” go to the WEDC website at inwisconsin.com or contact WEDC, 201 W. Washington Avenue, PO Box 1687, Madison WI 53703 (telephone 608-267-4417).

Procedures

An individual may subtract from federal adjusted gross income any amount (limited to \$10,000,000 if reinvestment is in a “qualified new business venture”) of a long-term capital gain if the individual does all of the following:

- Deposits the gain into a segregated account in a financial institution.
- Within 180 days after the sale of the asset that generated the gain, invests all of the proceeds in the account in a “qualified new business venture” or “qualified Wisconsin business.”
- Attaches completed Schedule CG to the individual’s Wisconsin income tax return for the taxable year in which the deferral of gain is claimed.

Specific Instructions

Line 4 Fill in the amount of long-term capital gain deposited in a segregated account in a financial institution. If the long-term gain will be reinvested in a “qualified new business venture,” do not fill in more than \$10,000,000. The \$10,000,000 limitation does not apply if the long-term gain was reinvested in a “qualified Wisconsin business.”

This is the amount of long-term capital gain that may be deferred if reinvested. Individuals claim the deferral of gain when completing Wisconsin Schedule WD.

Lines 8 and 9 Complete line 8 if the long-term gain was reinvested in a “qualified new business venture.” Complete line 9 if the long-term gain was reinvested in a “qualified Wisconsin business.”

Line 11 The basis of the investment is calculated by subtracting the deferred gain (line 4) from the amount of the investment in the “qualified new business venture” or the “qualified Wisconsin business” (line 10). The reduced basis will result in a larger gain (or smaller loss) for Wisconsin than for federal purposes when the investment is sold or otherwise disposed of in the future.

Note: If you invested the deferred gain in a “qualified Wisconsin business” and hold the investment for 5 years, if certain conditions are met you may be able to exclude gain from the sale or disposition of the investment. The business must have been certified for the year of the investment and for two of the subsequent four years. The gain that may be excluded does not include the amount of deferred gain.

Attachments

A copy of Schedule CG must be enclosed with your Wisconsin income tax return.

Additional Information

If you have questions about the deferral of gain, contact any Wisconsin Department of Revenue office or write or call:

Customer Service Bureau,
Wisconsin Department of Revenue
Mail Stop 5-77
PO Box 8949
Madison WI 53708-8949

Telephone: 608) 266-2772

You may also email your questions to:
income@revenue.wi.gov

**Veteran Employment
Credit**

2012

Wisconsin Department
of Revenue

Enclose with Form 1, 1NPR, 2, 3, 4, 4T, 5, or 5S

Name	Identifying Number
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1 Enter the number of qualified disabled veterans hired in the taxable year to work full-time at your business in Wisconsin (see instructions)	1	286	
2 Multiply the number on line 1 by \$4,000	2	287	.00
3 Enter the number of qualified disabled veterans hired in the taxable year to work part-time at your business in Wisconsin	3	288	
4 Enter the amount of credit for hiring a qualified disabled veteran to work part-time at your business in Wisconsin (from line D of worksheet on page 2)	4	289	.00
5 Add the amounts on lines 2 and 4	5	290	.00
6 If line 5 is greater than zero, enter your business activity (NAICS) code. If line 5 is zero, skip line 6 and go on to line 7	6	291	
7 Enter the amount of veteran employment credit passed through from other entities	7	292	.00
8 Add lines 5 and 7. This is your 2012 veteran employment credit (see instructions)	8	293	.00
8a Fiduciaries – Enter the amount of credit allocated to beneficiaries	8a	294	.00
8b Fiduciaries – Subtract line 8a from line 8	8b	295	.00



Name	Identifying Number
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Worksheet to Compute Credit for Disabled Veterans Hired to Work Part-Time

	Veteran #1	Veteran #2	Veteran #3	Veteran #4	Veteran #5	Veteran #6
A. Number of hours disabled veteran worked for this employer during the taxable year (round to the nearest hour)						
B. Divide the number on line A by 2080 (round decimal to four places)						
C. Multiply \$2,000 by the decimal on line B (round to the nearest dollar). This is your credit for this part-time employee						
D. Total of amount from line C of all columns. This is your credit for all part-time disabled veterans.00						

WORKSHEET INSTRUCTIONS

Complete the above worksheet to determine your credit for hiring a qualified disabled veteran to work part-time for your business in Wisconsin. If you hired more than one veteran to work part-time, you must complete a separate column of the worksheet for each veteran. If you hired more than six disabled veterans to work part-time, you may make additional copies of the worksheet as needed.

Fill in the amount from line D of the worksheet on line 4 of Schedule VE. If you have completed more than one worksheet, add the amounts from line D of all worksheets and fill in the total on line 4 of Schedule VE. All worksheets must be submitted with Schedule VE.

**Electronic Medical Records
Credit**

2012

Wisconsin Department
of Revenue

Enclose with Form 1, 1NPR, 2, 3, 4, 4T, 5, or 5S

Name	Identifying Number
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1 Fill in the amount of electronic medical records credit allocated to you by the Wisconsin Department of Revenue	1	296	.00
2 Electronic medical records credit passed through from other entities			
2a Entity Name <u> 297 </u>			
FEIN <u> 298 </u>	2a Amount	<u> 299 </u>	.00
2b Entity Name <u> 300 </u>			
FEIN <u> 301 </u>	2b Amount	<u> 302 </u>	.00
2c Entity Name <u> 303 </u>			
FEIN <u> 304 </u>	2c Amount	<u> 305 </u>	.00
2d Entity Name <u> 306 </u>			
FEIN <u> 307 </u>	2d Amount	<u> 308 </u>	.00
2e Total pass through credits from additional schedule . 2e		309	.00
2f Total credits (add lines 2a through 2e)	2f	310	.00
3 Add the amounts on lines 1 and 2f. This is your 2012 electronic medical records credit (see instructions)	3	311	.00
3a Fiduciaries – Fill in the amount of credit allocated to beneficiaries	3a	312	.00
3b Fiduciaries – Subtract line 3a from line 3.	3b	313	.00



Instructions for 2012 Schedule EM

GENERAL INSTRUCTIONS

Purpose of Schedule EM

Use Schedule EM to claim the electronic medical records credit. The credit is available for taxable years beginning after December 31, 2011, to taxpayers who are certified by the Wisconsin Department of Revenue (DOR).

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax-option (S) corporation, insurance company, or tax-exempt organization that is certified by the DOR may be eligible for the credit.

The credit is based on the amount paid by the claimant in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form. The claimant must qualify as a health care provider as defined in sec. 146.81(1)(a) to (p), Wis. Stats. Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit; instead the credit flows through to the partners, members, or shareholders based on their ownership interests.

Estates and trusts share the credit with their beneficiaries in proportion to the income allocable to each.

No credit is allowed unless the claimant satisfies the following requirements:

- The claimant is certified by the DOR.
- The claimant received from the DOR a notice of eligibility to receive tax benefits that reports the amount of tax benefit for which the claimant is eligible.

Credit is Income

The credit that you compute on Schedule EM is income and must be reported on your Wisconsin franchise or income tax return in the year computed.

Carryforward of Unused Credits

The electronic medical records credit is nonrefundable. Any unused credit may be carried forward for 15 years.

If there is a reorganization of a corporation claiming the electronic medical records credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused credit.

SPECIFIC INSTRUCTIONS

Line 1 Enter the amount of tax benefits reported on the notice of eligibility received from the DOR.

Line 2 Enter the amount of electronic medical records credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, or trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates or trusts.

Provide the following information about the pass through entity: the name of the entity, the federal employer identification number, and amount of credit passed through from the other entities. If additional lines are required, attach a schedule.

Line 3 Enter the amount of credit from line 3 on line 19 of Schedule CR. See the following exceptions:

- If the claimant is a combined group member, enter the amount of credit on Form 4M instead of Schedule CR.
- Tax-option (S) corporations, partnerships, and LLCs treated as partnerships should prorate the amount of credit on line 3 among the shareholders, partners, or members based on their ownership interest. Show the credit for each shareholder on Schedule 5K-1 and for each partner or member on Schedule 3K-1.
- Fiduciaries – Complete lines 3a and 3b.

Line 3a Fiduciaries – Prorate the credit from line 3 between the entity and its beneficiaries in proportion to the income allocable to each. Show the beneficiaries' portion of the credit on line 3a. Show the credit for each beneficiary on Schedule 2K-1.

Line 3b Subtract line 3a from line 3. This is the estate's or trust's portion of the credit. Fill in here and on line 19 of Schedule CR.

Required Attachment to Return

File your completed Schedule EM with your Wisconsin franchise or income tax return. Also include a copy of your DOR certification to claim the credit and the notice of eligibility. Shareholders of tax-option (S) corporations, partners of partnerships, members of LLCs treated as partnerships, and beneficiaries of estates or trusts must file a copy of Schedule 5K-1, 3K-1, or 2K-1, as appropriate, with Schedule EM instead of the certification and notice of eligibility.

Additional Information

For more information, you may contact any Department of Revenue office or:

- Call (608) 266-2772
- E-mail your question to: corp@revenue.wi.gov.