

Caution:

This revised version of the 2017 Schedule OS was placed on the internet on March 20, 2018. Line 31 says “see instructions.”

The 2017 Schedule OS instructions have also been revised to add instructions for lines 31 and 36. See page 3 of the instructions.

SCHEDULE OS

Wisconsin
Department of Revenue

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

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

2017

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 2017 and have paid 2017 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 <small>Postal abbr. ↑</small>	State 2 <small>Postal abbr. ↑</small>	State 3 <small>Postal abbr. ↑</small>	State 4 <small>Postal abbr. ↑</small>
■ PART I – Income From Other State				
<u>1</u> Wages, salaries, tips, etc. . . . .	.00	.00	.00	.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 . . . . .	.00	.00	.00	.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 . . .	.00	.00	.00	.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 . . .	.00	.00	.00	.00
<u>18</u> Self-employed SEP, SIMPLE, and qualified plans . . . . .	.00	.00	.00	.00
<u>19</u> Self-employed health insurance deduction	.00	.00	.00	.00
<u>20</u> IRA deduction . . . . .	.00	.00	.00	.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

■ PART II – Calculation of Credit	State 1	State 2	State 3	State 4
25 Postal abbreviation for state to which tax was paid	_____	_____	_____	_____
26 Income taxable to both Wisconsin and other state (see instructions) .....	.00	.00	.00	.00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) .....	.00	.00	.00	.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 .....	.00	.00	.00	.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. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 31 through 34 and fill in the amount from line 30 on line 35 .....	.00	.00	.00	.00
31 Wisconsin income from Form 1, line 13, Form 1NPR, line 32, or Form 2, see instructions ..	.00	.00	.00	.00
32 Divide line 26 by line 31. Carry the decimal to four places and fill in on line 32. If line 31 is less than line 26, fill in 1.0000	_ . _____	_ . _____	_ . _____	_ . _____
33 Fill in the Wisconsin net income tax from: • Form 1, line 28, less the amounts on lines 29 and 30 • Form 1NPR, line 54, less the amounts on lines 55 and 56 • Form 2, line 10, less the amount on line 11 ..	.00	.00	.00	.00
34 Multiply line 32 by line 33. Round the result to the nearest dollar .....	.00	.00	.00	.00
35 Enter the smaller of line 30 or line 34 .....	.00	.00	.00	.00
36 Income and franchise tax (see instructions) .....	.00	.00	.00	.00
37 Add lines 35 and 36 in each column .....	.00	.00	.00	.00
38 Add the amounts in each column of line 37. Fill in the total here				38 .00
39 If you have tax paid to more than 4 states, fill in the amount from line 38 of any additional Schedules OS				39 .00
40 Add lines 38 and 39				40 .00
41 Fill in the amount from: • Line 28 of Form 1 less the amounts on lines 29 and 30 of Form 1, or • Line 54 of Form 1NPR less the amounts on lines 55 and 56 of Form 1NPR, or • Line 10 of Form 2 less the amount on line 11 of Form 2				41 .00
42 Fill in the smaller of line 40 or line 41. This is your credit for tax paid to another state (see instructions)				42 .00

