

Caution:

The revised version of the 2019 Schedule I was placed on the internet on January 22, 2020. The Schedule I has been revised to reference the deduction for tuition and fees on line 2a and the discharge of indebtedness on principal residence on line 2b as a result of Public Law 116-94 (Further Consolidated Appropriations Act, 2020), enacted on December 20, 2019.

Schedule I

Adjustments to Convert 2019 Federal Adjusted Gross Income and Itemized Deductions to the Amounts Allowable for Wisconsin

2019

Wisconsin
Department of Revenue

Enclose with Wisconsin Form 1 or Form 1NPR

Name(s) shown on Form 1 or Form 1NPR

Your social security number

PART I – Federal Adjusted Gross Income

(Read instructions before completing Schedule I)

<u>1</u>	Fill in your 2019 federal adjusted gross income from line 8b of federal Form 1040 or 1040-SR	1	_____	.00
<u>2</u>	Additions (enter all amounts as positive numbers):			
<u>a</u>	Deduction for tuition and fees	2a	_____	.00
<u>b</u>	Discharge of indebtedness on principal residence	2b	_____	.00
<u>c</u>	Federal depreciation and sec. 179 expense	2c	_____	.00
<u>d</u>	Federal capital losses from line 6 of federal Form 1040 or 1040-SR	2d	_____	.00
<u>e</u>	Federal ordinary losses from line 4 of federal Schedule 1 (Form 1040 or 1040-SR)	2e	_____	.00
<u>f</u>	Wisconsin capital gains from line 6 of revised federal Form 1040 or 1040-SR	2f	_____	.00
<u>g</u>	Wisconsin ordinary gains from line 4 of revised federal Schedule 1 (Form 1040 or 1040-SR)	2g	_____	.00
<u>h</u>	Other _____	2h	_____	.00
<u>i</u>	Other _____	2i	_____	.00
<u>j</u>	Other _____	2j	_____	.00
<u>k</u>	Total additions - Add lines 2a through 2j	2k	_____	.00
<u>3</u>	Add lines 1 and 2k (see instructions)	3	_____	.00
<u>4</u>	Subtractions (enter all amounts as positive numbers):			
<u>a</u>	Health savings account adjustment	4a	_____	.00
<u>b</u>	Wisconsin depreciation and sec. 179 expense	4b	_____	.00
<u>c</u>	Wisconsin capital losses from line 6 of revised federal Form 1040 or 1040-SR	4c	_____	.00
<u>d</u>	Wisconsin ordinary losses from line 4 of revised federal Schedule 1 (Form 1040 or 1040-SR)	4d	_____	.00
<u>e</u>	Federal capital gains from line 6 of federal Form 1040 or 1040-SR	4e	_____	.00
<u>f</u>	Federal ordinary gains from line 4 of federal Schedule 1 (Form 1040 or 1040-SR)	4f	_____	.00
<u>g</u>	Other _____	4g	_____	.00
<u>h</u>	Other _____	4h	_____	.00
<u>i</u>	Other _____	4i	_____	.00
<u>j</u>	Total subtractions - Add line 4a through 4i	4j	_____	.00
<u>5</u>	Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin (see instructions to determine the amount to fill in on line 5). Fill in here and on line 1 of Wisconsin Form 1 or line 32 of Form 1NPR. (Note: The above figures must also be used to complete Columns A and B for each of the lines 1 through 30 of Form 1NPR)	5	_____	.00



PART II – Itemized Deductions

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

		COL. I	COL. II
Description		Amount per 2019 federal return	Amount determined under IRC in effect for Wisconsin
<u>a</u> Medical Expense Deduction	1a	.00	.00
<u>b</u> Interest	1b	.00	.00
<u>c</u> Gifts to Charity	1c	.00	.00
<u>d</u> Other (<i>explain</i>) _____	1d	.00	.00
<u>e</u> Other (<i>explain</i>) _____	1e	.00	.00

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).

