

Schedule **OS**

Wisconsin
Department of Revenue

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

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

2020

Name(s) shown on Form 1, 1NPR, or 2

Identifying number

To be eligible for this credit, you must have been a full-year or part-year Wisconsin resident in 2020 and have paid 2020 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	State 2
PART I – Income From Other State			
	Postal abbr. →	_ _	_ _
<u>1</u>	Wages, salaries, tips, etc . . . . .	.00	.00
<u>2</u>	Business income / loss . . . . .	.00	.00
<u>3</u>	Capital gain / loss . . . . .	.00	.00
<u>4</u>	Other gains / losses . . . . .	.00	.00
<u>5</u>	IRA distributions, pensions, and annuities . . . . .	.00	.00
<u>6</u>	Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . .	.00	.00
<u>7</u>	Farm income / loss . . . . .	.00	.00
<u>8</u>	Unemployment compensation . . . . .	.00	.00
<u>9</u>	Social security benefits . . . . .	.00	.00
<u>10</u>	Other income _____ . . . . .	.00	.00
<u>11</u>	Add lines 1 through 10 in each column . . . . .	.00	.00
Adjustments to Income			
<u>12</u>	Deductible part of self-employment tax . . . . .	.00	.00
<u>13</u>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	.00	.00
<u>14</u>	Self-employed health insurance deduction . . . . .	.00	.00
<u>15</u>	IRA deduction . . . . .	.00	.00
<u>16</u>	Other adjustments to income _____ . . . . .	.00	.00
<u>17</u>	Add lines 12 through 16 in each column . . . . .	.00	.00
<u>18</u>	Total income taxed by other state – subtract line 17 from line 11 . . . . .	.00	.00
PART II – Calculation of Credit (Individual, Estate, or Trust Income Tax)			
<u>19</u>	Income taxable to both Wisconsin and other state (see instructions) . . . . .	.00	.00
<u>20</u>	Total income taxed by the other state (see instructions) . . . . .	.00	.00
<u>21</u>	Divide line 19 by line 20. Carry the decimal to four places and fill in on line 21. If line 20 is less than line 19, enter 1.0000	_ . _ _ _	_ . _ _ _
<u>22</u>	From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions) . . . . .	.00	.00
<u>23</u>	Multiply line 21 by line 22. Round the result to the nearest dollar. If tax was paid to another state and passed through to you by a tax-option (S) corpora- tion, limited liability company, or partnership, go on to Part III. Otherwise, skip lines 25 through 29 and go on to Part IV. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 30 through 34 and fill in the amount from line 23 on line 3500	.00

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PART III – Calculation of Credit (Tax-option (S) Corporation, Limited Liability Company, and Partnership Income and Franchise Tax)

		State 1	State 2
24 Postal abbreviation for state to which tax was paid	24	_ _ _ _	_ _ _ _
25 Income taxable to both Wisconsin and other state (see instructions)	25	.00	.00
26 Total income taxed by the other state (see instructions)	26	.00	.00
27 Divide line 25 by line 26. Carry the decimal to four places and fill in on line 27. If line 26 is less than line 25, enter 1.0000	27	_ . _ _ _ _	_ . _ _ _ _
28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions)	28	.00	.00
29 Multiply line 27 by line 28. Round the result to the nearest dollar. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 30 through 34 and fill in the amount from line 29 on line 36	29	.00	.00

PART IV - Credit Allowed

30 Income taxable to both Wisconsin and other state (see instructions)	30	.00	.00
31 Wisconsin income from Form 1, line 5, Form 1NPR, line 31, or Form 2, see instructions	31	.00	.00
32 Divide line 30 by line 31. Carry the decimal to four places and fill in on line 32. If line 31 is less than line 30, fill in 1.000	32	_ . _ _ _ _	_ . _ _ _ _
33 Fill in the Wisconsin net income tax from: <ul style="list-style-type: none"> • Form 1, line 10, less the amounts on lines 11 through 16 • Form 1NPR, line 46, less the amounts on lines 47 through 50 • Form 2, line 6c, less the amount on line 7 	33	.00	.00
34 Multiply line 32 by line 33. Round the result to the nearest dollar	34	.00	.00
35 Fill in the amount from line 23	35	.00	.00
36 Fill in the amount from line 29	36	.00	.00
37 Add lines 35 and 36	37	.00	.00
38 Fill in the smaller of line 34 or line 37. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, fill in the amount from line 37	38	.00	.00
39 Add the amounts in each column of line 38. Fill in the total here	39	.00	.00
40 If you have tax paid to more than 2 states, fill in the amount from line 39 of any additional Schedules OS	40	.00	.00
41 Add lines 39 and 40. This is your credit for tax paid to another state (see instructions)	41	.00	.00

