

Name	Social Security Number
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See the instructions for additional information on the subtractions listed below. Enter all amounts as positive numbers.

**Subtractions from Income**

<u>1</u>	Taxable refund of state income tax (from line 1 of federal Schedule 1 (Form 1040 or Form 1040-SR))	<b>1</b>	.00
<u>2</u>	United States government interest	<b>2</b>	.00
<u>3</u>	Unemployment compensation	<b>3</b>	.00
<u>4</u>	Social security adjustment	<b>4</b>	.00
<u>5</u>	Capital gain/loss subtraction	<b>5</b>	.00
<u>6</u>	Medical care insurance	<b>6</b>	.00
<u>7</u>	Long-term care insurance	<b>7</b>	.00
<u>8</u>	Tuition and fee expenses	<b>8</b>	.00
<u>9</u>	Private school tuition	<b>9</b>	.00
<u>10</u>	Contributions to an Edvest or Tomorrow's Scholar college savings account	<b>10</b>	.00
<u>11</u>	Distributions of certain earnings from Wisconsin state-sponsored college tuition programs	<b>11</b>	.00
<u>12</u>	Child and dependent care expenses	<b>12</b>	.00
<u>13</u>	Military and uniformed services retirement benefits	<b>13</b>	.00
<u>14</u>	Local and state retirement benefits	<b>14</b>	.00
<u>15</u>	Federal retirement benefits	<b>15</b>	.00
<u>16</u>	Railroad retirement benefits, railroad unemployment insurance, and sickness benefits	<b>16</b>	.00
<u>17</u>	Retirement income exclusion	<b>17</b>	.00
<u>18</u>	Reserve or National Guard members	<b>18</b>	.00
<u>19</u>	Combat zone related death	<b>19</b>	.00
<u>20</u>	Adoption expenses	<b>20</b>	.00
<u>21</u>	Contributions to ABLE accounts	<b>21</b>	.00
<u>22</u>	Disability income exclusion	<b>22</b>	.00
<u>23</u>	Wisconsin net operating loss deduction	<b>23</b>	.00
<u>24</u>	Farm loss carryover	<b>24</b>	.00
<u>25</u>	Native Americans	<b>25</b>	.00
<u>26</u>	Sale of business assets or assets used in farming to a related person	<b>26</b>	.00
<u>27</u>	Recoveries of federal itemized deductions	<b>27</b>	.00
<u>28</u>	Repayment of income previously taxed	<b>28</b>	.00
<u>29</u>	Add lines 1 through 28. Enter here and on line 30, page 2	<b>29</b>	.00



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Name	Social Security Number
<b>30</b> Enter amount from line 29 on page 1	<b>30</b> .00
<b>31</b> Human organ donation	<b>31</b> .00
<b>32</b> Expenses paid to related entities	<b>32</b> .00
<b>33</b> Income from a related entity	<b>33</b> .00
<b>34</b> Legislator's per diem	<b>34</b> .00
<b>35</b> Sales of certain insurance policies	<b>35</b> .00
<b>36</b> Physician or psychiatrist grant	<b>36</b> .00
<b>37</b> Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directions prize money	<b>37</b> .00
<b>38</b> Differences in federal and Wisconsin basis of assets	<b>38</b> .00
<b>39</b> Differences in federal and Wisconsin basis of partnership interest prior to 1975	<b>39</b> .00
<b>40</b> Differences in federal and Wisconsin reporting of marital property (community) income	<b>40</b> .00
<b>41</b> Charitable contributions from tax-option (S) corporations (list and provide amount)	
<b>a</b> Name _____ FEIN _____	<b>41a</b> .00
<b>b</b> Name _____ FEIN _____	<b>41b</b> .00
<b>c</b> Add lines 41a and 41b	<b>41c</b> .00
<b>42</b> Tax-option (S) corporation adjustments. Do not include adjustments listed on line 43 (list and provide amount)	
<b>a</b> Name _____ FEIN _____	<b>42a</b> .00
<b>b</b> Name _____ FEIN _____	<b>42b</b> .00
<b>c</b> Add lines 42a and 42b	<b>42c</b> .00
<b>43</b> Tax-option (S) corporation entity level tax election adjustments (list and provide amount)	
<b>a</b> Name _____ FEIN _____	<b>43a</b> .00
<b>b</b> Name _____ FEIN _____	<b>43b</b> .00
<b>c</b> Add lines 43a and 43b	<b>43c</b> .00
<b>44</b> Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 45 (list and provide amount)	
<b>a</b> Name _____ FEIN _____	<b>44a</b> .00
<b>b</b> Name _____ FEIN _____	<b>44b</b> .00
<b>c</b> Add lines 44a and 44b	<b>44c</b> .00
<b>45</b> Partnership entity level tax election adjustments (list and provide amount)	
<b>a</b> Name _____ FEIN _____	<b>45a</b> .00
<b>b</b> Name _____ FEIN _____	<b>45b</b> .00
<b>c</b> Add lines 45a and 45b	<b>45c</b> .00
<b>46</b> Other subtractions from income (list and provide amount)	
<b>a</b> _____ <b>46a</b> .00	
<b>b</b> _____ <b>46b</b> .00	
<b>c</b> Add lines 46a and 46b	<b>46c</b> .00
<b>47</b> Add lines 30 through 46c. This is your total subtraction from income. Enter on Form 1, line 4	<b>47</b> .00

