

Schedule **OS**

Wisconsin  
Department of Revenue

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

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

**2021**

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 or part-year Wisconsin resident in 2021 and have paid 2021 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
<b>PART I – Income From Other State</b>	Postal abbr. →	_ _	_ _
<u>1</u> Wages, salaries, tips, etc . . . . .	1	.00	.00
<u>2</u> Business income / loss . . . . .	2	.00	.00
<u>3</u> Capital gain / loss . . . . .	3	.00	.00
<u>4</u> Other gains / losses . . . . .	4	.00	.00
<u>5</u> IRA distributions, pensions, and annuities . . . . .	5	.00	.00
<u>6</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . .	6	.00	.00
<u>7</u> Farm income / loss . . . . .	7	.00	.00
<u>8</u> Unemployment compensation . . . . .	8	.00	.00
<u>9</u> Social security benefits . . . . .	9	.00	.00
<u>10</u> Other income _____ . . . . .	10	.00	.00
<u>11</u> Add lines 1 through 10 in each column . . . . .	11	.00	.00
<b>Adjustments to Income</b>			
<u>12</u> Deductible part of self-employment tax . . . . .	12	.00	.00
<u>13</u> Self-employed SEP, SIMPLE, and qualified plans . . . . .	13	.00	.00
<u>14</u> Self-employed health insurance deduction . . . . .	14	.00	.00
<u>15</u> IRA deduction . . . . .	15	.00	.00
<u>16</u> Other adjustments to income _____ . . . . .	16	.00	.00
<u>17</u> Add lines 12 through 16 in each column . . . . .	17	.00	.00
<u>18</u> Total income taxed by other state – subtract line 17 from line 11 . . . . .	18	.00	.00
<b>PART II – Calculation of Credit (Individual, Estate, or Trust Income Tax)</b>			
<u>19</u> Income taxable to both Wisconsin and other state (see instructions) . . . . .	19	.00	.00
<u>20</u> Total income taxed by the other state (see instructions) . . . . .	20	.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 . . . . .	21	. . . . .	. . . . .
<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) . . . . .	22	.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 35 . . . . .	23	.00	.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
<b>24</b> Postal abbreviation for state to which tax was paid . . . . .	24	_ _ _ _	_ _ _ _
<b>25</b> Income taxable to both Wisconsin and other state (see instructions) . . . . .	25	.00	.00
<b>26</b> Total income taxed by the other state (see instructions) . . . . .	26	.00	.00
<b>27</b> 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	_ . _ _ _ _	_ . _ _ _ _
<b>28</b> 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
<b>29</b> 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**

<b>30</b> Income taxable to both Wisconsin and other state (see instructions) . . . . .	30	.00	.00
<b>31</b> Wisconsin income from Form 1, line 5, Form 1NPR, line 30, or Form 2, see instructions . . . . .	31	.00	.00
<b>32</b> 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	_ . _ _ _ _	_ . _ _ _ _
<b>33</b> Fill in the Wisconsin net income tax from: <ul style="list-style-type: none"> <li>• Form 1, line 10, less the amounts on lines 11 through 15</li> <li>• Form 1NPR, line 45, less the amounts on lines 46 through 48</li> <li>• Form 2, line 6c, less the amount on line 7 . . . . .</li> </ul>	33	.00	.00
<b>34</b> Multiply line 32 by line 33. Round the result to the nearest dollar . . . . .	34	.00	.00
<b>35</b> Fill in the amount from line 23 . . . . .	35	.00	.00
<b>36</b> Fill in the amount from line 29 . . . . .	36	.00	.00
<b>37</b> Add lines 35 and 36 . . . . .	37	.00	.00
<b>38</b> 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
<b>39</b> Add the amounts in each column of line 38. Fill in the total here . . . . .	39	.00	.00
<b>40</b> 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
<b>41</b> Add lines 39 and 40. This is your credit for tax paid to another state (see instructions) . . . . .	41	.00	.00

