Schedule **SB**	Form 1 –	
Wisconsin Department of Revenue	**Subtractions from Income** File with Wisconsin Form 1	**2021**

Name	Social Security Number

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

Subtractions from Income

1	Taxable refund of state income tax (from line 1 of federal Schedule 1)	**1**	.00
2	United States government interest	**2**	.00
3	Unemployment compensation	**3**	.00
4	Social security adjustment	**4**	.00
5	Capital gain/loss subtraction	**5**	.00
6	Medical care insurance	**6**	.00
7	Long-term care insurance	**7**	.00
8	Tuition and fee expenses	**8**	.00
9	Private school tuition	**9**	.00
10	Contributions to an Edvest or Tomorrow's Scholar college savings account	**10**	.00
11	Distributions of certain earnings from Wisconsin state-sponsored college tuition programs	**11**	.00
12	Child and dependent care expenses	**12**	.00
13	Military and uniformed services retirement benefits	**13**	.00
14	Local and state retirement benefits	**14**	.00
15	Federal retirement benefits	**15**	.00
16	Railroad retirement benefits, railroad unemployment insurance, and sickness benefits	**16**	.00
17	Retirement income subtraction	**17**	.00
18	Reserve or National Guard members	**18**	.00
19	U.S. Armed Forces active duty pay	**19**	.00
20	Combat zone related death	**20**	.00
21	Adoption expenses	**21**	.00
22	Contributions to ABLE accounts	**22**	.00
23	Disability income exclusion	**23**	.00
24	Wisconsin net operating loss deduction	**24**	.00
25	Farm loss carryover	**25**	.00
26	Native Americans	**26**	.00
27	Sale of business assets or assets used in farming to a related person	**27**	.00
28	Recoveries of federal itemized deductions	**28**	.00
29	Repayment of income previously taxed	**29**	.00
30	Add lines 1 through 29. Enter here and on line 31, page 2	**30**	.00

Now go to page 2 →

Name	Social Security Number

31 Enter amount from line 30 on page 1 . . . . **31** .00

32 Human organ donation . . . . **32** .00

33 Expenses paid to related entities . . . . **33** .00

34 Income from a related entity . . . . **34** .00

35 Legislator's per diem . . . . **35** .00

36 Sales of certain insurance policies . . . . **36** .00

37 Physician or psychiatrist grant . . . . **37** .00

38 Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee
and Special Olympic Board of Directors prize money . . . . **38** .00

39 AmeriCorps education awards . . . . **39** .00

40 Differences in federal and Wisconsin basis of assets . . . . **40** .00

41 Differences in federal and Wisconsin basis of partnership interest prior to 1975 . . . . **41** .00

42 Differences in federal and Wisconsin reporting of marital property (community) income . . . . . . **42** .00

43 Charitable contributions from tax-option (S) corporations (list and provide amount)

   a Name _____

      FEIN _____ Amount **43a** _____ .00

   b Name _____

      FEIN _____ Amount **43b** _____ .00

   c Name _____

      FEIN _____ Amount **43c** _____ .00

   d Add lines 43a through 43c . . . . **43d** .00

44 Tax-option (S) corporation adjustments. Do not include adjustments listed on line 47 (list and
provide amount)

   a Name _____

      FEIN _____ Amount **44a** _____ .00

   b Name _____

      FEIN _____ Amount **44b** _____ .00

   c Name _____

      FEIN _____ Amount **44c** _____ .00

   d Add lines 44a through 44c . . . . **44d** .00

45 Add lines 31 through 42, 43d and 44d. Enter here and on line 46, page 3 . . . . **45** .00

Name	Social Security Number

46 Enter amount from line 45 on page 2 . . . . **46** _____**.00**

47 Tax-option (S) corporation entity level tax election adjustments (list and provide amount)

   a Name _____

      FEIN _____   Amount **47a** _____**.00**

   b Name _____

      FEIN _____   Amount **47b** _____**.00**

   c Name _____

      FEIN _____   Amount **47c** _____**.00**

   d Add lines 47a through 47c . . . . **47d** _____**.00**

48 Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 49 (list and provide amount)

   a Name _____

      FEIN _____   Amount **48a** _____**.00**

   b Name _____

      FEIN _____   Amount **48b** _____**.00**

   c Name _____

      FEIN _____   Amount **48c** _____**.00**

   d Add lines 48a through 48c . . . . **48d** _____**.00**

49 Partnership entity level tax election adjustments (list and provide amount)

   a Name _____

      FEIN _____   Amount **49a** _____**.00**

   b Name _____

      FEIN _____   Amount **49b** _____**.00**

   c Name _____

      FEIN _____   Amount **49c** _____**.00**

   d Add lines 49a through 49c . . . . **49d** _____**.00**

50 Other subtractions from income (list and provide amount)

   a _____   Amount **50a** _____**.00**

   b _____   Amount **50b** _____**.00**

   c _____   Amount **50c** _____**.00**

   d Add lines 50a through 50c . . . . **50d** _____**.00**

51 Add lines 46, 47d, 48d, 49d, and 50d. This is your total subtraction from income. Enter on Form 1, line 4 . . . . **51** _____**.00**