

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.

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



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<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 Directors prize money . . . . .	<b>37</b> .00
<b>38</b> AmeriCorps education awards . . . . .	<b>38</b> .00
<b>39</b> Differences in federal and Wisconsin basis of assets . . . . .	<b>39</b> .00
<b>40</b> Differences in federal and Wisconsin basis of partnership interest prior to 1975 . . . . .	<b>40</b> .00
<b>41</b> Differences in federal and Wisconsin reporting of marital property (community) income . . . . .	<b>41</b> .00
<b>42</b> Charitable contributions from tax-option (S) corporations (list and provide amount)	
<b>a</b> Name _____	
FEIN _____ Amount <b>42a</b> _____	.00
<b>b</b> Name _____	
FEIN _____ Amount <b>42b</b> _____	.00
<b>c</b> Name _____	
FEIN _____ Amount <b>42c</b> _____	.00
<b>d</b> Add lines 42a through 42c . . . . .	<b>42d</b> .00
<b>43</b> Tax-option (S) corporation adjustments. Do not include adjustments listed on line 46 (list and provide amount)	
<b>a</b> Name _____	
FEIN _____ Amount <b>43a</b> _____	.00
<b>b</b> Name _____	
FEIN _____ Amount <b>43b</b> _____	.00
<b>c</b> Name _____	
FEIN _____ Amount <b>43c</b> _____	.00
<b>d</b> Add lines 43a through 43c . . . . .	<b>43d</b> .00
<b>44</b> Add lines 30 through 41, 42d and 43d. Enter here and on line 45, page 3 . . . . .	<b>44</b> .00



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**45** Enter amount from line 44 on page 2 ..... **45** \_\_\_\_\_ **.00**

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

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **46a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **46b** \_\_\_\_\_ **.00**

**c** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **46c** \_\_\_\_\_ **.00**

**d** Add lines 46a through 46c ..... **46d** \_\_\_\_\_ **.00**

**47** Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 48 (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 entity level tax election adjustments (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** Other subtractions from income (list and provide amount)

**a** \_\_\_\_\_ Amount **49a** \_\_\_\_\_ **.00**

**b** \_\_\_\_\_ Amount **49b** \_\_\_\_\_ **.00**

**c** \_\_\_\_\_ Amount **49c** \_\_\_\_\_ **.00**

**d** Add lines 49a through 49c ..... **49d** \_\_\_\_\_ **.00**

**50** Add lines 45, 46d, 47d, 48d, and 49d. This is your total subtraction from income. Enter on Form 1, line 6 ..... **50** \_\_\_\_\_ **.00**

