1NPR

Wisconsin Income Tax for Nonresidents and Part-Year Residents

Form 1NPR Instructions 2014

FREE • ACCURATE • SECURE

WI efile is:

- ✓ **FREE**: file your state tax return at no charge
- ✓ **ACCURATE**: fewer errors than paper
- ✓ **SECURE**: safe and secure website

Visit **revenue.wi.gov** to file your Wisconsin state tax return online for FREE. Click on **WI efile** to get started!

Get your refund within days with direct deposit

NEW IN 2014

Tax Rates Reduced –The tax rate for the lowest tax bracket is reduced from 4.4% to 4.0%. All taxpayers will benefit from this rate reduction which is built into the tax table on pages 42-47.

Standard Deduction Increased – The standard deduction is increased annually based on the rate of inflation. The increase is built into the standard deduction table on page 39.

Private School Tuition – A subtraction is available for tuition paid to send your dependent child to a private school. The maximum subtraction is $4,000 for an elementary pupil and $10,000 for a secondary pupil *(see page 21).*

Child and Dependent Care Expenses – The maximum subtraction is increased to $3,000 for one qualifying person or $6,000 for more than one qualifying person *(see page 19)*.

College Savings Accounts – Numerous changes are made to the subtraction for contributions to a college savings account. The subtraction is indexed for inflation and a carryover is available. Schedule CS must now be filed *(see page 19)*.

Tax Tips:

- ☐ E-file for a faster refund *(see page 5)*
- ☐ If you moved out of Wisconsin in 2014, complete the Legal Residence (Domicile) Questionnaire on page 49
- ☐ If you have to make estimated tax payments in 2015 and do not receive Form 1-ES in the mail, contact any of our offices or go to revenue.wi.gov to get a copy of the form

Tax Returns Are Due:

Wednesday
April 15, 2015

Have Questions?

See page 6 for office locations and other helpful numbers.

revenue.wi.gov

FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of sec. 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and the issuance of refund checks.

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TIPS ON PAPER FILING YOUR RETURN

E-file your return for the fastest available processing. However, if you paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the return cannot be read correctly. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.

- Use BLACK INK. Pencils, colored ink, and markers do not scan well.

- Write your name and address clearly using CAPITAL LETTERS like this →

Your legal last name	Legal first name	M.I.
SMITH	JOSEPH	J
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
SMITH	MARY	E

Home address (number and street)	Apt. No.
2375 N 7 ST	

City or post office	State	Zip code
ANYWHERE	WI	55555

- Do not use mailing labels.

- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.

- Round off amounts to WHOLE DOLLARS – NO CENTS.

- Do not use parentheses ( ) for a negative number. Use a negative sign, -8300 rather than (8300).

- Print your numbers like this: 0123456789 Do not use: Ø147

- Do not add cents in front of the preprinted zeros on entry lines. For example,

School property tax credit

a Rent paid in 2014–heat included	2345.00	Find credit from table page 26 .. **22a**	226.00
Rent paid in 2014–heat not included	5678.00		
b Property taxes paid on home in 2014	.00	Find credit from table page 27 .. **22b**	.00

- Do not cross out entries. Erase or start over.

- Do not write in the margins.

- Always put entries on the lines, not to the side, above, or below the line.

- Lines where no entry is required should be left blank. Do not fill in zeros.

- Do not draw vertical lines in entry fields. They can be read as a "1" when scanned.

- Do not use a highlight pen on your return or attachments.

- Do not use staples to assemble your return.

Am I a resident, a nonresident, or a part-year resident?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2014.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2014.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2014.

What is domicile?

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. It is not always where you presently live. You can be physically present or residing in one state but maintain a domicile in another. "Domicile" is often referred to as "legal residence." You can have only one domicile at a time.

Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent, and
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 49, and
- You are physically present in the new domicile.

Your domicile does not change if:

- You leave your home state for a brief rest or vacation, or
- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers or students).

Armed forces personnel If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the above section entitled "What is domicile?". For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

Aliens If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a full-year resident, part-year resident, or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant.

  You generally have this status if the federal government has issued you an alien registration card, also known as Form I-551, green card, or permanent residence card.

Note If you are a nonimmigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2014, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2014 (assuming your intent was to establish a domicile in Wisconsin). For the 2014 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2014, through July 31, 2014, and a resident from August 1, 2014, through December 31, 2014). As a part-year resident for 2014, you must file a 2014 Form 1NPR.

Note Certain tax credits (for example, homestead credit and earned income credit) may not be claimed by part-year residents or nonresidents.

Example A foreign student in this country with an "F" visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student's alien status, the student maintains his or her domicile in his or her homeland. The student is a nonresident of Wisconsin. A student with an "F" visa cannot become domiciled in Wisconsin.

Must I file a return?

If you are a nonresident or part-year resident of Wisconsin and your gross income (or the combined gross income of you and your spouse) is $2,000 or more for 2014, you must file a Wisconsin return.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn't include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest. For further information, see Publication 122, *Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2014*.

Other filing requirements You may have to file a return even if your gross income is less than $2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person's income tax return (for example, on your parent's return) and you have gross income of more than $1,000 which included at least $351 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, health savings account, or Archer medical savings account.
- You are subject to the Wisconsin alternative minimum tax.

Note Even if you don't have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2014, you should file a Wisconsin return since this is

the only way to get a refund. (Complete lines 1 through 33 of Form 1NPR, fill in a 0 on line 40, and complete lines 65, 66, 74, 76, 77, and 78. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under line 1 instructions on page 11.

What income does Wisconsin tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren't a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin (see the exceptions under line 1 instructions on page 11).
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, limited liability companies (LLCs), and tax-option (S) corporations. For tax-option corporations, this includes interest and dividends.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 2014, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2014, you may file Wisconsin Form WI-Z, Form 1A, or Form 1. Read the instructions for those forms to figure out which one is right for you. Those forms aren't in this booklet. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office or from the department's website at revenue.wi.gov.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. For 2014 returns, certain software will allow you to file Form 1NPR electronically.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR, or use the department's free e-file application. For more information on e-filing, go to the department's website at revenue.wi.gov/eserv/index.html.

When should I file?

You should file as soon as you can, but not later than **April 15, 2015**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

Farmers and fishers (persons who earn at least two-thirds of their gross income from farming or fishing) who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 2014 Wisconsin income tax returns and pay any tax due by March 2, 2015, to avoid interest for underpayment of estimated tax.

Need more time to file?

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to Get an Extension You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1NPR, enclose either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

Note You will owe interest on any tax that you have not paid by April 15, 2015. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2015, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2015. Submit the payment with a 2014 Wisconsin Form 1-ES. You can get this form from our Internet website at revenue.wi.gov or at any Department of Revenue office. (**Exception** You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal extension because of service in a combat zone or a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special conditions on page 6.)

Special conditions A "Special conditions" section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in "01" in the Special conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in "02" in the box. If you qualify for an extension because of a federally-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

Where can I get help or additional forms and publications?

The Wisconsin Department of Revenue will answer your questions and provide forms and publications. Contact any of the following department offices:

(**Note** Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address indicated below the signature area on your return.)

Madison – Customer assistance:
2135 Rimrock Rd
Mail Stop 5-77
PO Box 8949 (zip code 53708-8949)
phone: (608) 266-2486
e-mail: income@revenue.wi.gov

Forms requests:
phone: (608) 266-1961
website: revenue.wi.gov

Milwaukee – State Office Bldg, 819 N 6th St, Rm 408
(zip code 53203-1606)
phone: (414) 227-4000

Appleton – 265 W Northland Ave (zip code 54911-2016)
phone: (920) 832-2727

Eau Claire – State Office Bldg, 718 W Clairemont Ave
(zip code 54701-4558)
phone: (715) 836-2811

Other offices open on a limited schedule are Green Bay and Wausau. The Department of Revenue also has an office in Chicago.

Internet address You can access the department's website 24 hours a day, 7 days a week, at revenue.wi.gov. From this website, you can:

- Download forms, schedules, instructions, and publications
- View answers to common questions
- Use email to send us comments or request help

TTY equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Can I get more information about the Wisconsin income tax law?

We have publications which give detailed information about specific areas of Wisconsin tax law.

Number and Title

102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders

103 Reporting Capital Gains and Losses for Wisconsin

106 Wisconsin Tax Information for Retirees

109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2014

111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue

113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act

114 Wisconsin Taxpayer Bill of Rights

117 Guide to Wisconsin Information Returns

120 Net Operating Losses for Individuals, Estates, and Trusts

121 Reciprocity

122 Tax Information for Part-Year Residents and Nonresidents

125 Credit for Tax Paid to Another State

126 How Your Retirement Benefits Are Taxed

405 Wisconsin Taxation of Native Americans

503 Wisconsin Farmland Preservation Credit

600 Wisconsin Taxation of Lottery Winnings

601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Questions About Refunds –

Call: (608) 266-8100 in Madison,

(414) 227-4907 in Milwaukee, *or*

1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada

Visit our website at: revenue.wi.gov

If you need to contact us about your refund, please wait at least 10 weeks after filing your return. Refund information may not be available until that time.

You may call one of these refund numbers or write to Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available 24 hours a day, 7 days a week, when you call one of the refund numbers. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2486 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure Internet website at revenue.wi.gov.

Before starting your Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and deductions on a separate sheet of paper and enclose it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

■ **Period covered** File the 2014 return for calendar year 2014 and fiscal years that begin in 2014. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Name and address** Print or type your legal name and address. Include your apartment number, if any. Fill in your PO Box number only if your post office does not deliver mail to your home. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2013 and you are filing a joint return for 2014 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2013 return.

■ **Social security number** Fill in your social security number. Also fill in your spouse's social security number if you are married filing a joint return or if you are married filing a separate return.

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN), fill in your ITIN wherever your social security number is requested.

Note

■ **Special conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

01 Extension – Operation Iraqi Freedom (page 6)
02 Extension – Combat zone (page 6)
03 Extension – Federally-declared disaster (page 6)
04 Divorce decree (page 37)
05 Injured spouse (page 37)
09 Nonresident service member (page 10)
11 Fiscal filer (page 7)
14 Active duty reserve and National Guard military pay (page 11)
15 Military spouse (page 11)
16 Schedule RT enclosed (page 21)
99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2014, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **School district number** *Nonresidents* – don't fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 41. Fill in the number of the school district in which you lived on December 31, 2014, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2014. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2014 or are married and will file a separate return, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2014*. This publication has information on what income you must report.

Single You may check the "single" box if any of the following was true on December 31, 2014:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2014, and did not remarry in 2014.

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check the "married filing a joint return" box if **any** of the following is true.

- You were married as of December 31, 2014.
- Your spouse died in 2014 and you did not remarry in 2014.
- You were married at the end of 2014, and your spouse died in 2015 before filing a 2014 return.

A married couple may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 2014. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2014 one spouse was a dual-status or nonresident alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. (**Note** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.)

If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separate return.

Married filing separate return A joint return usually produces the lowest tax, but you and your spouse may be among the few married couples for whom separate returns are better. This will require filing two returns, one for each spouse.

If you file a separate return, print or type your spouse's social security number in the space at the top of the form and full name on the line provided.

If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2014 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2014 may be able to use this status. If you do not have to file a federal return, contact any department office to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

Note If you are married and qualify to file as head of household, be sure to check both "head of household" filing status and "married" next to the arrow. Also, fill in your spouse's social security number in the space next to the name area and fill in your spouse's name in the spaces above the head of household line.

■ **Resident status** Check the resident status to indicate your resident status in 2014. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2014. See the definitions on page 4.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in "99".

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2013 or 2014 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 49.

■ **Line instructions** Form 1NPR has two columns for figures.

Column A is labeled "Federal column." In this column, lines 1-33, fill in the amounts reported on your federal return.

Note If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, Form 1NPR and the adjustment item on line 30. The amount reported on line 22 of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the Internal Revenue Service (IRS). If you file a joint return for Wisconsin (but separate returns for IRS), report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported $15,000 of wages on your separate federal return and your spouse reported $20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report $35,000 of wages in column A.) If you file separate returns for Wisconsin (but you're filing a joint return for IRS), report in column A the amounts you would report on a federal return using a married filing separate status.

- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040. Differences between federal and Wisconsin law may occur because Wisconsin uses the federal law as amended to December 31, 2010, with certain exceptions.

  A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2014 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

  - Bonus depreciation.
  - Discharge of indebtedness on principal residence.

  (**Note** These items have expired for 2014 but may be extended by Congress later this year. If extended, they will not apply for Wisconsin and a Schedule I adjustment will be required.)

  If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 33 of Form 1NPR (and amounts filled in on Schedule 1 on page 4 of Form 1NPR) should be the revised amount from Schedule I.

  To the extent Schedule I adjustments in a prior year affect income or expense items in 2014, you must also make adjustments on Schedule I for 2014 except if the difference is due to depreciation or amortization.

  You may also have to fill in Schedule I if you sold property during 2014, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This does not apply if you used different rates of depreciation or amortization for federal and Wisconsin purposes. See the instructions for Schedule I for more information.

Column B on Form 1NPR is labeled "Wisconsin column." In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items that aren't taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called "modifications") that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instructions for that line.

Modifications for differences between federal and Wisconsin income

- **Differences in federal and Wisconsin basis of property** Are you depreciating (or amortizing) property, such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? Did you sell (or otherwise dispose of) property that you are depreciating (or amortizing), such as buildings or machinery which has a different basis for federal and Wisconsin purposes?

  To adjust for the difference in basis of depreciated or amortized assets owned on December 31, 2013 (or the last day of a taxable year beginning in 2013 for fiscal filers), see the line 15 instructions for Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year on page 21. A subtraction is allowed over 5 years to adjust for any difference in basis. In certain cases, an addition to income is required. As a result of this addition or subtraction, the Wisconsin adjusted basis of all depreciated or amortized assets on January 1, 2014 (or the first day of the taxable year beginning in 2014 for fiscal filers), is the same as the federal adjusted basis.

  Did you sell (or otherwise dispose of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a "qualified new business venture" or a "qualified Wisconsin business"? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with your Form 1NPR.

  Did you sell (or otherwise dispose of) property that can't be depreciated or amortized, such as land, stocks, bonds, or an interest in a partnership, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with Form 1NPR.

  Caution If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, other than for depreciation, amortization, or IRC sec. 179 expense, use Schedule I to adjust for the difference in basis rather than Schedule T.

- **Differences in federal and Wisconsin reporting of marital property (community) income** Are you married and filing a separate return for Wisconsin purposes or were you divorced during 2014? If so, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2014*. See page 6 for information on how to get this publication.

- **Medical care insurance** You may be able to subtract all or a portion of the cost of your medical care insurance.

  "Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D). It does not include premiums you pay for:

  - Long-term care insurance,
  - Life insurance policies,
  - Policies providing payment for loss of earnings,
  - Policies for loss of life, limb, sight, etc.,
  - Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury,
  - The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, or
  - Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

  Note Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

  The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.

  CAUTION If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

Complete Worksheet 1 and/or Worksheet 2, as appropriate, to figure your subtraction.

Note When completing line 1 of Worksheet 1 or 2, if you purchased the insurance through an Exchange, the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

If you are self-employed, complete Worksheet 1.

Worksheet 1 – Self-Employed Persons

1. Amount you paid for medical care insurance in 2014 while you were self-employed . . . . . 1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . . 2. _____
3. Amount of premium tax credit from line 69 of your federal Form 1040, line 45 of Form 1040A, or line 65 of Form 1040NR . . . . . 3. _____
4. Add lines 2 and 3 . . . . . 4. _____
5. Subtract line 4 from line 1 . . . . . 5. _____
6. Amount of advance premium tax credit you were required to repay (line 46 of federal Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR) . . . . 6. _____
7. Add lines 5 and 6 . . . . . 7. _____
8. Net earnings from a trade or business* taxable to Wisconsin . . . . . 8. _____
9. Total net earnings from a trade or business* . . . . . 9. _____
10. Divide line 8 by line 9. Fill in decimal amount, but not more than 1.00 . . . . . 10. _____
11. Multiply line 7 by line 10 . . . . . 11. _____
12. Fill in the smaller of line 8 or line 11 . . . . . 12. _____
13. Fill in the amount of long-term care insurance that is included on line 29 of your federal Form 1040 or 1040NR . . . . . 13. _____
14. Add lines 12 and 13. Fill in here and in the Wisconsin column of line 23 . . . . . 14. _____

* For a self-employed person, net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business.

Complete Worksheet 2 if you were (1) an employee or (2) a person who had no employer and was not self-employed.

Worksheet 2 – Others

1. Amount you paid in 2014 for medical care insurance . . . . . 1. _____
2. Amount of premium tax credit from line 69 of your federal Form 1040, line 45 of Form 1040A, or line 65 of Form 1040NR . . . . . 2. _____
3. Subtract line 2 form line 1 . . . . . 3. _____
4. Amount of advance premium tax credit you were required to repay (line 46 of federal Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR) . . . . . 4. _____
5. Add lines 3 and 4 . . . . . 5. _____
6. Fill in the amount that will be on line 16, column B, without considering the subtraction for medical care insurance less the amount that will be on line 31, column B of Form 1NPR . . . . . 6. _____
7. Fill in the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR . . . . . 7. _____
8. Divide line 6 by line 7. Fill in decimal amount, but not more than 1.00 . . . . . 8. _____
9. Multiply line 5 by line 8 . . . . . 9. _____
10. Fill in the smaller of line 6 or 9 here and on line 15. This is your subtraction for medical care insurance. See the Modifications in the instructions for line 15 for information on claiming the subtraction . . . . . 10. _____

Note ■ **Rounding off to whole dollars** Form 1NPR has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, $129.39 becomes $129 and $236.50 becomes $237. When you round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **do not use commas** when filling in amounts.

■ Line 1 Wages, salaries, tips, etc.

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040A, or line 1 of Form 1040EZ.

Exception If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. This does not apply to Wisconsin residents who are stationed outside Wisconsin. If you meet this exception, fill in "09" in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. (See page 4 for information on Armed Forces Personnel.)

Line 1 instructions – continued

Wisconsin column *Nonresidents* – fill in the amount received for working in Wisconsin (see **Exceptions**). **Note** If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents* – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

- **Income of Military Spouse** Income from services performed in Wisconsin by a nonresident spouse of a servicemember is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the servicemember serving in Wisconsin under military orders (**Note** Even though the nonresident spouse's wages may not be taxable to Wisconsin, they would be taxable to the nonresident spouse's state of legal residence.) If you meet this exception, fill in "15" in the Special Conditions box on page 1 of Form 1NPR.

  Nonresident military spouses may claim an exemption from Wisconsin withholding. See Form W-221, *Nonresident Military Spouse Withholding Exemption*.

- **Residents of Illinois, Indiana, Kentucky, or Michigan** Don't include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 4 states, Wisconsin doesn't tax the wages of their residents.

  If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 32, column B. Fill in the Wisconsin tax withheld from your wages on lines 65, 76, 77, and 78. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return).

- See the instructions for line 10 for information on the taxation of income received while a nonresident of Wisconsin from a nonqualified deferred compensation plan.

- If you filed your federal return on Form 1040NR or 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B.

Modifications

- **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. **Caution** This subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). It does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training or to a person serving on active or full-time duty in the active guard reserve (AGR) program. **Note** If you are claiming this subtraction, fill in "14" in the Special Conditions box on page 1 of Form 1NPR.

- **Disability income exclusion for part-year and full-year residents** If you retired on permanent and total disability and have included your disability income on your federal return, you may be able to subtract up to $5,200 of your disability income.

  You must meet all these tests:

  1. You didn't reach mandatory retirement age before January 1, 2014.
  2. You were under age 65 on December 31, 2014.
  3. You were permanently or totally disabled –
     a. when you retired, or
     b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
  4. If you were married at the end of 2014, you must file a joint return with your spouse.
  5. You were a Wisconsin resident when you received the disability income.
  6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
  7. Your federal adjusted gross income is less than $20,200 ($25,400 if married and both spouses are eligible).

  Figure your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. See page 6 for information on how to get Schedule 2440W. *Full-year residents* – subtract from the disability income included on your federal Form 1040 or 1040A, the exclusion from line 6 of Schedule 2440W. *Part-year residents* – subtract the exclusion from line 8 of Schedule 2440W from the portion of your disability income which is otherwise taxable to Wisconsin. Enclose your completed Schedule 2440W with your Form 1NPR.

■ Line 2 Taxable interest

Federal column Fill in the amount from line 8a of federal Form 1040 or 1040A or line 2 of Form 1040EZ.

Wisconsin column *Nonresidents* – don't fill in any amount of your interest. (**Exception** Include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. Use the worksheet on page 12 to figure the interest taxable by Wisconsin. Save this worksheet for your records.

Line 2 instructions – continued

Modifications

- **State and municipal bond interest** Did you receive any state or municipal bond interest? If so, add to your federal income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses.)

  Exception Do not include interest income from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds, (6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (7) local exposition district bonds, (8) Wisconsin professional baseball park district bonds, (9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (10) local cultural arts district bonds, (11) Wisconsin professional football stadium bonds, (12) Wisconsin Aerospace Authority bonds, (13) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, (14) certain conduit revenue bonds issued by a commission created under sec. 66.0304,Wis. Stats. (**Note** At the time this booklet went to print (November 15, 2014), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov/faqs/pcs/conduit.html), (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., and (16) the Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation.

- **United States government interest and dividends** Did you include U.S. government interest in your federal income? If so, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn't taxable for Wisconsin purposes.

Line 2 instructions – continued

Caution Don't subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

Worksheet for Interest Income Taxable by Wisconsin

1. Interest included in federal income	1. _____
2. U.S. government interest included on line 1	2. _____
3. Subtract line 2 from line 1	3. _____
4. Amount of interest on line 3 received while a Wisconsin resident and tax-option interest income from Wisconsin while a nonresident	4. _____
5. State and municipal bond interest received while a Wisconsin resident . . .	5. _____
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR	6. _____

■ Line 3 Ordinary dividends

Federal column Fill in the amount from line 9a of federal Form 1040 or 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount of your dividends. (**Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Modification

- Did you receive ordinary dividends from a mutual fund which invests in U.S. government securities? If so, you can subtract from your federal income the portion of the ordinary dividends which the mutual fund advises you is from investment in U.S. government securities.

■ Line 4 Taxable refunds, credits, or offsets of state and local income taxes

Federal column Fill in the amount from line 10 of federal Form 1040.

Wisconsin column Don't fill in any amount on line 4. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

■ Line 5 Alimony received

Federal column Fill in the amount from line 11 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

■ Line 6 Business income or (loss)

Federal column Fill in the amount from line 12 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin businesses. For detailed instructions on determining the amount of income or loss from Wisconsin businesses, go to the Common Questions on the Department of Revenue website at revenue.wi.gov/faqs/index.html and click on the link for "Individuals" and then "Part-Year and Nonresidents." *Part-year and full-year residents* – figure the income or loss from businesses in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin businesses while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 7 Capital gain or (loss)

Federal column Fill in the amount from line 13 of federal Form 1040 or line 10 of Form 1040A.

Wisconsin column *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources. (See definition of Wisconsin sources.) If you don't, fill in 0 on line 7. *Part-year and full-year residents* – all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources (see definition of Wisconsin sources) while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and your deduction for net capital loss is limited to $500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. See page 6 for information on how to get Schedule WD.

Note If the only amount on line 13 of Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust, you do not have to complete Schedule WD. Fill in 70% of the portion of the capital gain distribution received while a Wisconsin resident.

Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

Did you sell your Wisconsin home? If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for Wisconsin.

Line 7 instructions – continued

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 8 Other gains or (losses)

Federal column Fill in the amount from line 14 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents* – figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 9 IRA distributions

Federal column Fill in the amount from line 15b of federal Form 1040 or line 11b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 9. *Part-year and full-year residents* – fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

■ Line 10 Pensions and annuities

Federal column Fill in the amount from line 16b of federal Form 1040 or line 12b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 10. *Part-year and full-year residents* – fill in the taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception

- Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensation plan must be included in the Wisconsin column to the extent attributable to personal services performed in Wisconsin unless:
  - (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years, or
  - (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as "mirror" plans.

Modifications

- **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10. Include

Line 10 instructions – continued

on line 10 the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

CAUTION If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10, less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

Note No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

- **Military and uniformed services retirement benefits** Don't include on line 10, column B, retirement benefits received from:
  (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan), and
  (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.
- **Other retirement benefits** Don't include on line 10, column B amounts received from the retirement systems listed below if:
  1. You were retired from the system before January 1, 1964, or
  2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964, or
  3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

  The specific retirement systems are**:**

  A. Local and state retirement systems – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

  B. Federal retirement systems – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees' Retirement System.

  Note You must include the following on line 10, column B:

  - Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B.
  - Payments received from one of the retirement systems listed in A or B if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
  - Payments from the federal Thrift Savings Plan.

  CAUTION Your retirement benefits are not taxable only if they are based on qualified membership in one of the retirement systems listed in A or B. Qualified membership is membership that began before January 1964. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

- **Railroad retirement benefits** Don't include on line 10, column B amounts received from the U.S. Railroad Retirement Board that were included in line 16b of federal Form 1040 or line 12b of Form 1040A. These benefits aren't taxable by Wisconsin.
- **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on line 16b of your federal Form 1040 or line 12b of Form 1040A, you may be able to subtract up to $5,200 of your disability income. See the Modifications for line 1 for further information.

■ Line 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal column Fill in the amount from line 17 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Modifications

- **Tax-option (S) corporation modifications**
  (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin.
  (2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident. (**Caution** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)

Line 11 instructions – continued

(3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes. This includes any limitation when federal itemized deductions are reduced due to federal adjusted gross income limits. See Worksheet for Limited Itemized Deductions on page 24.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 6 for information on how to get this publication.

- **Partnership, estate, or trust modifications** If you were a member of a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, estate, or trust notifying you of any modifications to federal income. Increase the amount reported in the federal column by amounts shown as add modifications. Decrease the amount reported in the federal column by amounts shown as subtract modifications.
- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 12 Farm income or (loss)

Federal column Fill in the amount from line 18 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year residents* – figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

Line 12 instructions – continued

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 13 Unemployment compensation

Federal column Fill in the amount of unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ).

Wisconsin column *Nonresidents* – don't fill in any amount on line 13. *Part-year and full-year residents* – figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

Step 1 Complete the worksheet below.

Step 2 Use the following formula to figure the amount taxable by Wisconsin:

UC from line 9 of worksheet	x	UC* received while a Wis. resident / Total UC received from line 1 of worksheet	=	UC taxable by Wisconsin to line 13, Col. B Form 1NPR

* Do not include any railroad unemployment insurance benefits here.

If you filed your federal return on Form 1040A or 1040EZ, also fill in on line 13 any Alaska Permanent Fund dividends received while a Wisconsin resident.

Unemployment Compensation Worksheet

Check only one box.

☐ A. Married filing a joint return – write $18,000 on line 3 below.
☐ B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
☐ C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write $12,000 on line 3 below.
☐ D. Single – write $12,000 on line 3 below.

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ) . . . . . 1. _____
2. Fill in your federal adjusted gross income from line 33 of Form 1NPR . . . . . 2. _____
3. Fill in $18,000 if you checked box A; **or** -0- if you checked box B; **or** $12,000 if you checked box C or D . . . . . 3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A). . . . . 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 . . . . . 5. _____
6. Add lines 3, 4, and 5 . . . . . 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 . . . . . 7. _____
8. Fill in one-half of the amount on line 7. . . . . 8. _____
9. Fill in the smaller amount of line 1 or line 8 . . . . . 9. _____

■ Line 14 Social security benefits

Federal column Fill in the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

Wisconsin column Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

■ Line 15 Other income

Federal column Fill in the amount from line 21 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in any other income you received from Wisconsin sources. *Part-year and full-year residents* – figure the amount of any other income you received while a Wisconsin resident. Add to that figure any other income you received from Wisconsin sources while a nonresident.

Note **Exception** If you are affected by any of the modifications listed below, complete Schedule M to determine the amount to enter in the Wisconsin column.

Modifications

- **Farm loss carryover** If you were not actively engaged in farming and were subject to farm loss limitations on your 1999 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits or net gains from the sale or exchange of capital or business assets in the current taxable year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

  Example You have a farm loss carryover from 2013 of $30,000. For 2014 you report a net loss of $2,000 on Schedule F and a net gain of $6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract $6,000 as a farm loss carryover.

- **Farmland preservation credit** Did you receive farmland preservation credit in 2014? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland preservation credit from Schedule FC which wasn't included as income on your federal return.

- **Addition required for certain credits** If you claimed any of the credits listed in (a) through (j), you must include on line 15 the amount of your credit computed for 2014. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**Note** Credits that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 14 and 15 for tax-option (S) corporations and partnerships.)

Line 15 instructions – continued

  Include the following credits computed for 2014:

  (a) Enterprise zone jobs credit
  (b) Development zones credit
  (c) Technology zone credit
  (d) Manufacturing investment credit
  (e) Economic development tax credit
  (f) Jobs tax credit
  (g) Community rehabilitation program credit
  (h) Research expense credit
  (i) Manufacturing and agriculture credit (see Exception below)
  (j) Woody biomass harvesting and processing credit

  Exception The amount of manufacturing and agriculture credit computed for 2013 must be added to income on your 2014 Wisconsin income tax return.

- **Federal net operating loss carryover** Don't include on line 15 any amount that you deducted on line 21 of federal Form 1040 as a federal net operating loss carryover.

- **Recoveries of federal itemized deductions** Don't include on line 15 any amount that you included in federal income that is a recovery of a federal itemized deduction from a prior year for which you didn't receive a Wisconsin tax benefit.

  Example You deducted a casualty loss of $2,000 as an itemized deduction on your 2013 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2013 Wisconsin return. In 2014, you received a $1,000 reimbursement from your insurance company for part of the casualty loss. You reported the $1,000 on your 2014 federal income tax return as a recovery of an amount previously claimed. Wisconsin won't tax the $1,000 because you didn't claim the casualty loss for the itemized deduction credit on your Wisconsin return.

- **Wisconsin net operating loss carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2014, include the allowable amount on line 15. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.

- **Medical care insurance** See Worksheet 2 on page 10 to compute your modification for the amount paid for medical care insurance.

- **Long-term care insurance** If you paid long-term care insurance costs during 2014, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

  "Long-term care insurance policy" means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

Line 15 instructions – continued

"Long-term care insurance policy" does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. "Continuing care contract" means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person's life or for a term in excess of one year, conditioned upon any of the following payments:

– An entrance fee in excess of $10,000.

– Providing for the transfer of at least $10,000 (if the amount is expressed in dollars) or 50% of the person's estate (if the amount is expressed as a percentage of the person's estate) to the service provider upon the person's death.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

If you paid long-term care insurance costs during 2014 for a policy which covers you or your spouse, complete the following three steps to determine the amount of your subtraction.

Step 1 Complete the following worksheet.

Worksheet – Long-Term Care Insurance

1. Amount paid for long-term care insurance in 2014 . . . . . 1._____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040 . . . . 2._____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse . . . . . 3._____
4. Add lines 2 and 3 . . . . . 4._____
5. Subtract line 4 from line 1 . . . . . 5._____

Step 2 Use the following formula to prorate the long-term care insurance.

$$\text{Amount from line 5 of worksheet} \times \frac{\text{Wages, unearned income, and net earnings from a trade or business* taxable by Wisconsin}}{\text{Total wages, unearned income, and net earnings from a trade or business**}} = \text{Tentative subtraction}$$

* Use the amount that will be on line 16, column B, without considering the subtraction for long-term care insurance less the amount that will be on line 31, column B of Form 1NPR.

** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR.

Step 3 Your subtraction for long-term care insurance is the smaller of the tentative subtraction computed in Step 2 or the amount of wages, unearned income, and net earnings from a trade or business taxable by Wisconsin.

Line 15 instructions – continued

- **Retirement income exclusion** You may subtract up to $5,000 of certain retirement income if:

  (1) You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2014, and

  (2) Your federal adjusted gross income (line 37 of Form 1040 or line 21 of Form 1040A) is less than $15,000 ($30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross income must be less than $30,000.

  If you meet these qualifications, complete the Retirement Income Exclusion Worksheet on page 18 to determine the amount of your subtraction. Your subtraction is the amount from line 4 of the worksheet. If married filing a joint return, your subtraction is the total of the amounts in Col. A and Col. B of line 4 of the worksheet.

- **Amounts not taxable by Wisconsin** Don't include on line 15 amounts not taxable by Wisconsin (less related expenses, except expenses used to figure the Wisconsin itemized deduction credit).

  Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions set forth in section 32.19 of the Wisconsin Statutes.

- **Adoption expenses** If you were a full-year resident of Wisconsin for 2014 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2014, you may subtract up to $5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2012, 2013, and 2014. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to $5,000 of adoption expenses for each child.

- **Tuition and fee expenses** You may be able to claim a subtraction for up to $6,940 (per student) of the amount you paid during 2014 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

  The tuition and mandatory student fees must have been paid during 2014 to attend any of the following:

  – Classes **in Wisconsin** at a school which qualifies as a university, college, or technical college. A "university, college, or technical college" is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.

  – Classes **in Wisconsin** at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.

  – Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota **under the Minnesota–Wisconsin tuition reciprocity agreement**.

  – Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

Line 15 instructions – continued

Line 15 instructions – continued

Retirement Income Exclusion Worksheet

(Keep for your records)

If married filing a joint return, fill in each spouse's information separately.

		(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 9, column B of Form 1NPR	1.		
2. Taxable pension and annuity income from qualified plans included in line 10, column B of Form 1NPR without considering this exclusion	2.		
3. Add lines 1 and 2	3.		
4. Complete line 4 as follows. This is your subtraction for retirement income. • If you were 65 years of age or older on December 31, 2014, fill in on line 4, Col (A), the smaller of line 3, Col. (A) or $5,000. Fill in 0 (zero) if you were not age 65 or older. • If married filing a joint return and your spouse was 65 years of age or older on December 31, 2014, fill in on line 4, Col. (B), the smaller of line 3, Col. (B) or $5,000. Fill in 0 (zero) if your spouse was not age 65 or older	4.		

The subtraction does not apply to tuition or fees paid to pre-schools, elementary, or secondary schools (for example, grade schools and high schools).

Tuition and mandatory student fees paid to a school that fits into one of the four categories listed on page 17 may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition and fees paid to a school which does not fit into any of the four categories listed above may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin, and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

Caution The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (EdVest or Tomorrow's Scholar). This limitation applies only if the owner of the account or other person who contributed to the account (for example, grandparent, aunt, or uncle) previously claimed a subtraction for contributions to the EdVest or Tomorrow's Scholar program.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount from:

- line 37 of Form 1040
- line 21 of Form 1040A
- line 4 of Form 1040EZ
- line 36 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your filing status is:

Single or Head of Household

- If your federal adjusted gross income is $51,620 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than $51,620 but less than $61,940, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is $61,940 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If your federal adjusted gross income is $82,590 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than $82,590 but less than $103,240, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is $103,240 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If your federal adjusted gross income is $41,300 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.

Line 15 instructions – continued

- If your federal adjusted gross income is more than $41,300 but less than $51,620, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is $51,620 or more, you may not subtract any amount for tuition and fee expenses.

Step 1 Complete the worksheet below as required for your filing status.

Tuition Expense Worksheet

Caution Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.

1. Amount paid for tuition and mandatory student fees in 2014. Do not fill in more than $6,940 per student . . . . . 1._____
2. Fill in your federal adjusted gross income. . . . . .2._____
3. Fill in $51,620 ($82,590 if married filing joint return or $41,300 if married filing separate return). . . . . .3._____
4. Subtract line 3 from line 2 . . . . . .4._____
5. Divide the amount on line 4 by 10,320 (20,650 if married filing joint return). Fill in decimal amount. . . . . .5.___.____
6. Multiply line 1 by the decimal amount on line 5. . . . . 6._____
7. Subtract line 6 from line 1. This is the amount of tuition and fee expense to use in the formula in Step 2 . . . . . 7._____

Step 2 Use the following formula to prorate the tuition expense.

$$\text{Tuition and fee expense*} \times \frac{\text{Wages, salaries, tips, unearned income, and net earnings from a trade or business** taxable by Wisconsin}}{\text{Total wages, salaries, tips, unearned income, and net earnings from a trade or business***}} = \text{Tentative subtraction}$$

* This is the amount from line 7 of the Tuition Expense Worksheet in Step 1. If you were not required to use the worksheet, use the amount paid for tuition and mandatory student fees in 2014, but not more than $6,940 per student.

** Use the amount that will be on line 16, column B, without considering the subtraction for tuition expense less the amount that will be on line 31, column B of Form 1NPR.

*** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR.

Step 3 Your subtraction for tuition and fee expense is the smaller of the tentative subtraction computed in Step 2 or the amount of wages, salaries, tips, unearned income, and net earnings from a trade or business taxable by Wisconsin.

- **Contributions to a Wisconsin state-sponsored college savings program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (EdVest or Tomorrow's Scholar) if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

Line 15 instructions – continued

Complete Schedule CS, *College Savings Accounts*, to determine the amount of your subtraction. Enclose Schedule CS with your Form 1NPR.

- **Distributions from EdVest and Tomorrow's Scholar College Savings Account** If you received a distribution from an EdVest or Tomorrow's Scholar college savings account and the entire distribution was not used for qualified higher educational expenses, you may have to include all or a portion of the distribution in income. If you rolled over an amount from an EdVest or Tomorrow's Scholar college savings plan into another state's plan, you may also have to include a portion of the amount rolled over in Wisconsin income. Complete Schedule CS to determine the amount you must include in income. Enclose Schedule CS with Form 1NPR.

- **Distributions from Wisconsin state-sponsored college tuition programs** If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if the earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

- **Child and dependent care expenses** Do you qualify for the federal credit for child and dependent care expenses for 2014? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2014, (2) the qualifying person lived in your home more than half of 2014, and (3) you provided over half the cost of keeping up your home.

Complete the following worksheet:

Child and Dependent Care Expenses

1. Fill in the amount from line 6 of federal Form 2441, but not more than $3,000 ($6,000 if more than one qualifying person) 1._____
2. Fill in your wages, unearned income and net earnings from a trade or business taxable to Wisconsin* .....2._____
3. Fill in total wages, unearned income and net earnings from a trade or business** .....3._____
4. Divide line 2 by line 3. Fill in decimal amount. If line 2 is more than line 3, fill in 1.00 .....4.___.____
5. Multiply line 1 by the decimal amount on line 4. This is your subtraction for child and dependent care expenses .....5._____

* Use the amount that will be on line 16, column B, without considering the subtraction for child and dependent care expenses less the amount that will be on line 31, column B of Form 1NPR

** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR

Line 15 instructions – continued

- **Passive foreign investment company** Include on line 15 the amount of excess distribution from a passive foreign investment company which is allocable to Wisconsin and which has not been included in federal adjusted gross income (see federal Form 8621 or 8621-A).

- **Sale of business assets or assets used in farming to a related person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

  – The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, aunt, or uncle. The person may be related to you by blood, marriage, or adoption.

  – The asset was held by you for more than 12 months.

  – The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

  Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

  – The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.

  – The corporation does not have more than two classes of shares.

  – All shareholders or beneficiaries, other than any estate, are natural persons.

  Farming "Farming" means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset, see below.)

  Business Assets "Business assets" are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

  "Business assets" include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

  "Business assets" do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset "used in farming.")

Line 15 instructions – continued

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

– If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the gain on the sale of a business asset to the related person or 40% of the gain on the sale of a farm asset.

– If the amount on line 17 or 18 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.

– If the amount on line 18 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.

– If the amount on line 18 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD <u>less</u> the amount on line 8 of Schedule WD.

– If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the following worksheet to compute your subtraction.

– If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, complete the following worksheet to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person

1. Amount from line 19 of Schedule WD . . . . . 1. _____
2. Long-term capital gain on the sale of asset to related person . 2. _____
3. Total long-term capital gain included in line 17 of Schedule WD . . . . . 3. _____
4. Divide line 2 by line 3. Carry decimal to four places . . . . . 4. ___.____
5. Multiply line 1 by line 4 . . . . . 5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result.
   If the amount of line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person . . . . . 6. _____

Line 15 instructions – continued

- **Repayment of income previously taxed** If you had to repay during 2014, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 27 or 28 of your federal Schedule A.

  If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with your Form 1NPR.

  Caution Only amounts previously included in Wisconsin income may be claimed as a subtraction.

  If the amount repaid was over $3,000, you may be able to subtract the repayment as described above *or* take a tax credit. See the instructions for line 69.

- **Human organ donation** If you were a full-year resident of Wisconsin for 2014 and you, your spouse, or a person who is claimed as a dependent on your federal income tax return donated one or more of their human organs to another person for human organ transplantation, you may subtract certain unreimbursed expenses related to the organ donation. "Human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. The subtraction is equal to the amount of your unreimbursed expenses for travel, lodging, and lost wages, but not more than $10,000.

- **ATV corridors** To the extent included in federal income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.

- **Addition for certain expenses paid to related entities** Fill in as an addition the amount deducted or excluded from your Wisconsin income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see below).

- **Subtraction for certain expenses paid to related entities** Were you required to make an addition modification for interest, rental expenses, intangible expenses, and management fees paid to a related entity (see above item)? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are $100,000 or more. If enclosing Schedule RT, also fill in "16" in the Special Conditions box on page 1 of Form 1NPR.

- **Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity** Did you report to Wisconsin income from interest, rental payments, intangible expenses, and management fees made by a related entity that was not able to claim a deduction for such payments?

Line 15 instructions – continued

  If yes, you may claim a subtraction for the amount that the related entity was not able to deduct.

- **Sales of Certain Insurance Policies** To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may subtract the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. "Catastrophic or life-threatening illness or condition" includes AIDS and HIV infection.

- **Relocated Business** A subtraction may be claimed for the income of a business that relocated to Wisconsin from another state or country in 2013. See Schedule RB for further information. If claiming the subtraction, enclose a completed Schedule RB with your Form 1NPR.

- **Job Creation** A subtraction is available based on the increase in the number of full-time employees in Wisconsin by a business. See Schedule JC for further information. If claiming the subtraction, enclose a completed Schedule JC with your Form 1NPR. Also enclose Schedule 2K-1, 3K-1, or 5K-1 if subtraction is from a pass-through entity.

- **Combat zone related death** If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2014 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return. (**Note** For persons who died in 2014 as a result of service in a combat zone, the income subtraction also applies for 2013 if the service member did not previously file a 2013 income tax return.)

New • **Private school tuition** A subtraction may be claimed for tuition paid in the taxable year to send your dependent child to a private school. The maximum subtraction is $4,000 for an elementary pupil and $10,000 for a secondary pupil. See Schedule PS for further information. A copy of Schedule PS must be included with your Wisconsin income tax return.

New • **Physician or Psychiatrist Grant** To the extent included as income in the Wisconsin column, any amount received by a physician or psychiatrist from the primary care and psychiatry shortage grant program under sec. 39.385, Wis. Stats., may be subtracted.

New • **Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year** Starting with the first taxable year beginning in 2014 and for the next 4 taxable years, a subtraction is available for 20 percent of the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. This is December 31, 2013, for persons who file their return on a calendar-year basis. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes. In some cases an addition is required instead of a subtraction.

Line 15 instructions – continued

As a result of this addition or subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1, 2014, for calendar-year filers) will be the same as the federal adjusted basis.

Complete the following worksheet to determine the amount of your addition or subtraction.

Worksheet for Difference in Basis
(Keep for your records)

1. Combined Wisconsin adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013 . . . . . 1._____
2. Combined federal adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013 . . . . . 2._____
3. Subtract line 2 from line 1 (if line 2 is more than line 1, subtract line 1 from line 2) . . . . . 3._____
4. Multiply line 3 by .20 (20%). If line 1 is more than line 2, this is your subtraction for 2014. If line 2 is more than line 1, this is your addition to income for 2014 4._____

Note If line 4 is an addition to income, fill in the amount from line 4 on line 17 of Schedule M. If line 4 is a subtraction from income, fill in the amount from line 4 on line 44 of Schedule M.

■ Line 17 Reserved – Educator expenses

At the time these instructions went to print (November 15, 2014), Congress had not extended the deduction for educator expenses. This line is reserved for use if the deduction is extended for federal purposes. If extended, the deduction will not apply for Wisconsin.

■ Line 18 Certain business expenses of reservists, performing artists, and fee-basis government officials

Federal column Fill in the amount from line 24 of federal Form 1040.

Wisconsin column Fill in the amount from the federal column.

■ Line 19 Health savings account deduction

Federal column Fill in the amount from line 25 of federal Form 1040.

Wisconsin column Fill in the amount from the federal column.

■ Line 20 Moving expenses

Federal column Fill in the amount from line 26 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount on line 20. *Part-year and full-year residents* – fill in your expenses from line 26 of federal Form 1040 which were for moving into Wisconsin or within Wisconsin. Don't include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

■ Line 21 Deductible part of self-employment tax

Federal column Fill in the amount from line 27 of federal Form 1040.

Wisconsin column Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

Net earnings from a trade or business taxable to Wisconsin / Total net earnings from a trade or business	x	Deductible part of self-employment tax from line 27, Form 1040	=	Wisconsin self-employment tax deduction to line 21, Col. B Form 1NPR

Note If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 21 of Form 1NPR.

■ Line 22 Self-employed SEP, SIMPLE, and qualified plans

Federal column Fill in the amount from line 28 of federal Form 1040.

Wisconsin column Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the following formula, as appropriate, to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 22 of Form 1NPR.
- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22 of Form 1NPR.

Formula to figure allowable Keogh deduction:

Your net earnings from a trade or business* taxable to Wisconsin / Your total net earnings from a trade or business*	x	Keogh deduction included in line 28, Form 1040	=	Keogh deduction allowable for Wisconsin to line 22, Col. B Form 1NPR

* Use net earnings only from the business that has the Keogh plan.

Formula to figure allowable self-employed SEP or SIMPLE deduction:

Your wages and net earnings from a trade or business* taxable to Wisconsin / Your total wages and net earnings from a trade or business*	x	Self-employed SEP or SIMPLE deduction included in line 28, Form 1040	=	Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B Form 1NPR

* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

■ Line 23 Self-employed health insurance deduction

Federal column Fill in the amount from line 29 of federal Form 1040.

Wisconsin column If you are self-employed, see the modification for medical care insurance on page 9. Fill in your Wisconsin self-employed medical care insurance deduction on line 23.

■ Line 24 Penalty on early withdrawal of savings

Federal column Fill in the amount from line 30 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

■ Line 25 Alimony paid

Federal column Fill in the amount from line 31a of federal Form 1040.

Wisconsin column Fill in the amount of alimony paid from the federal column.

■ Line 26 IRA deduction

Federal column Fill in the amount from line 32 of federal Form 1040 or line 17 of Form 1040A.

Wisconsin column Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. (**Note** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.)
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse's allowable IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B.

Your wages and net earnings from a trade or business* taxable to Wisconsin / Your total wages and net earnings from a trade or business*	x	Your IRA deduction from line 32, Form 1040, or line 17, Form 1040A	=	IRA deduction allowable for Wisconsin to line 26, Col. B Form 1NPR

* Do not reduce your wages by losses from self-employment. Do not include your spouse's wages or earnings from a trade or business.

■ Line 27 Student loan interest deduction

Federal column Fill in the amount from line 33 of federal Form 1040 or line 18 of Form 1040A.

Wisconsin column Fill in the amount of student loan interest deduction from the federal column. (**Note** You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) federal tax return.)

■ Line 28 Reserved – Tuition and fees

At the time these instructions went to print (November 15, 2014), Congress had not extended the deduction for tuition and fees. This line is reserved for use if the deduction is extended for federal purposes. If extended, the deduction will not apply for Wisconsin.

■ Line 29 Domestic production activities deduction

Don't fill in any amount on line 29. The Wisconsin definition of the Internal Revenue Code does not recognize the domestic production activities deduction.

■ Line 30 Other adjustments

Federal column Fill in the amount of the other adjustments (items listed below) which are included in the total on line 36 of Form 1040.

Note Federal Form 1040 does not provide separate lines for the following adjustments: Archer MSA deduction, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501(c)(18) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs involving certain unlawful discrimination claims, expenses related to income from the rental of personal property, and attorney fees and court costs in connection with an IRS award. Instead, these items are included in the total on line 36.

Wisconsin column Fill in the total of the other adjustments that are included in the total on line 36 of Form 1040 with the following exception: For any period in which you were not a resident of Wisconsin, do not include reforestation expenses related to property located outside Wisconsin, attorney fees and court costs involving an unlawful discrimination claim if the judgment or settlement resulting from the claim is not taxable by Wisconsin, or contributions to sections 403(b) and 501(c)(18) plans unless you had wages or trade or business income taxable by Wisconsin. If you had wages or trade or business income taxable by Wisconsin, your contributions to these plans must be prorated on the basis of your wages and net earnings from a trade or business taxable by Wisconsin to total wages and net earnings from a trade or business.

Do not include expenses from the rental of personal property if the property is located outside Wisconsin.

■ Line 32 Subtract line 31, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 32, Wisconsin column. If line 31, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

■ Line 33 Subtract line 31, federal column, from line 16, federal column. Fill in the result on line 33, federal column. If line 31, federal column, is more than line 16, federal column, fill in 0.

■ Line 34 Ratio of your Wisconsin income to federal income

Divide the amount on line 32, Wisconsin column, by the amount on line 33, federal column. Fill in the result on line 34. Carry your decimal to four places, rounding off the fourth position. Don't fill in more than 1.0000 or less than zero. If the amount on line 32 or line 33 is zero, fill in 1.0000 on line 34.

Line 34 instructions – continued

Example If $14,000 is reported on line 32, Wisconsin column, and is divided by $26,000 on line 33, federal column, the result is .5384615, or rounded is .5385.

■ **Line 35** Fill in the ***larger*** of Wisconsin income from line 32, column B or federal income from line 33, column A. (**Note** Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.)

■ **Line 36a** If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 36a. Complete line 36b and see the "Exceptions" for line 36c.

■ **Line 36b Aliens**

If for federal tax purposes you are a dual-status or nonresident alien for 2014, check line 36b and fill in 0 on line 36c. You can't claim a standard deduction.

Exception If, at the end of 2014, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the Exception on page 7), do not check line 36b. Complete line 36c.

■ **Line 36c Standard deduction**

Go to the 2014 Standard Deduction Table on page 39 to find your standard deduction. Fill in your standard deduction on line 36c. See Exceptions below.

Exceptions

- **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** – You can't claim a standard deduction. Fill in 0 on line 36c.
- **Dependents** If you (or your spouse if married filing a joint return) can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet on this page to figure your standard deduction.

Note If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 34 of Form 1NPR is larger than your Wisconsin income on line 32, column B, of Form 1NPR, fill in 0 on lines 37, 40, and 52 of Form 1NPR. You do not have to complete lines 38, 39, and 41-51.

■ **Line 38 Exemptions**

Complete lines 38a and 38b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated ($700 or $250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 38a and 38b on line 38c.

Line 36c instructions – continued

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 39	1.	.00
2. Fill in the amount of your earned income*	2.	.00
3. Addition amount	3.	350.00
4. Add lines 2 and 3. If less than $1,000, fill in $1,000	4.	.00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 36c of Form 1NPR	5.	.00

* Earned income includes wages, salaries, tips, scholarships which are reported on a W-2, and other pay (line 1, federal column) and net earnings from self-employment (lines 6 and 12, federal column).

Line 38a

If you filed:

– Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.

– Federal Form 1040EZ, your number of exemptions is:

0 – If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on line 5 of your federal return.

1 – If you are single and did not check the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on line 5 of your federal return.

2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

– Federal Form 1040NR-EZ, your number of exemptions is 1.

– Federal Form 1040NR, your number of exemptions is found in box 7d of your federal return.

Line 38b

If you or your spouse were 65 or older on December 31, 2014, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the $250 exemption on line 38b for you and/or your spouse only if you and/or your spouse are allowed the $700 exemption on line 38a.

■ **Line 40 Tax**

Use the amount on line 39 to find your tax in the Tax Table that starts on page 42. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 39 is $100,000 or more, use the Tax Computation Worksheet on page 48 to compute your tax. Fill in your tax on line 40.

■ **Line 41 Wisconsin itemized deduction credit**

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

Line 41 instructions – continued

Complete Schedule 1 on page 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see exceptions below).

Note When completing Schedule 1, if your federal itemized deductions were limited due to income level, use the allowable deductions after the limitation is applied. See the worksheet below for computing the limited itemized deductions.

Worksheet for Limited Itemized Deductions

Note: If you are filing Wisconsin Schedule I, the federal limitation is based on the federal adjusted gross income under the provisions of the Internal Revenue Code that are in effect for Wisconsin.

1. Amount from line 3 of the federal Itemized Deductions Worksheet . . . . . 1._____
2. Amount from line 9 of the federal Itemized Deductions Worksheet . . . . . 2._____
3. Subtract line 2 from line 1 . . . . . 3._____
4. Divide line 3 by line 1. Carry the decimal to 4 places . . . . 4.___._____

Interest Expense Limitations

5. Fill in the total of lines 10-12 of federal Schedule A, but do not include interest paid to purchase a second home located outside Wisconsin or a residence that is a boat* . 5._____
6. Multiply line 5 by the decimal amount on line 4 . . . . . 6._____
7. Fill in the amount of investment interest from line 14 of federal Schedule A, but do not include interest paid to purchase or hold U.S. government securities* . . . . . 7._____
8. Add lines 6 and 7. Fill in here and on line 2 of the Wisconsin itemized deduction credit schedule . . . . . 8._____

* Do not include federal interest passed through from a tax-option (S) corporation that was claimed as a subtraction from income.

Gifts to Charity Limitation

9. Amount from line 19 of federal Schedule A.** Do not include gifts to charity passed through from a tax-option (S) corporation that were claimed as a subtraction from income 9._____
10. Multiply line 9 by the decimal on line 4. Fill in here and on line 3 of the Wisconsin itemized deduction credit schedule 10._____

**Use the amount of gifts to charity that would be allowed on Schedule A under the Internal Revenue Code in effect for Wisconsin. See Part B of Wisconsin Schedule I.

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with Form 1NPR.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, not all of the amounts of these items that are deducted on federal Schedule A can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin.

Line 41 instructions – continued

- Interest – paid to purchase a second home located outside Wisconsin.
  - paid to purchase a residence which is a boat.
  - paid to purchase or hold U.S. government securities.
  - mortgage insurance premiums treated as interest.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster area.

Note The line references on Schedule 1 are to Schedule A of federal Form 1040. If you are filing federal Form 1040NR, fill in only the amounts from line 5 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1 and the amount from line 6 on line 4 if the casualty loss is directly related to a federally-declared disaster area.

■ Line 42 School property tax credit

Nonresidents – don't fill in any amount on these lines. Nonresidents aren't eligible for the school property tax credit.

Note If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Part-year and full-year residents – read the following instructions if you paid rent during 2014 for living quarters used as your principal home or property taxes during 2014 on your home.

Note You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

Special cases

If you paid both property taxes and rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 42a and 42b can't be more than $300 ($150 if married filing a separate return or if married filing as head of household).

Married persons filing a joint return Figure your credit by using the rent and property taxes paid by both spouses.

Married persons filing separate returns or married persons filing as head of household Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is $150.

Line 42 instructions – continued

Persons who jointly own a home or share rented living quarters When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 42a and 42b.

■ Line 42a How do I figure the renter's school property tax credit

Step 1 Rent paid in 2014 Fill in on the appropriate line(s) the total rent that you paid in 2014 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don't have to be located in Wisconsin. Don't include any rent that you may claim as a business expense. Don't include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes

Line 42a instructions – continued

payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2014 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 2014. For example, if you and two other persons rented an apartment and paid a total rent of $3,000 in 2014, and you each paid $1,000 of the rent, each could claim a credit based on $1,000 of rent.

Step 2 Use the Renter's School Property Tax Credit Table below to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 42a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet on page 27.

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent
$ 1	$ 100	$ 1	$ 2	$ 3,500	$ 3,600	$ 85	$ 107	$ 7,000	$ 7,100	$ 169	$ 212	$ 10,500	$ 10,600	$ 253	$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 25.

Line 42a instructions – continued

Renter's Worksheet

(Complete only if Exception described above applies)

1. Credit for rent with heat included (from Col. 1 of Table on page 26) . . . . 1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 26) . . . . . 2. _____
3. Add lines 1 and 2. Fill in on line 42a of Form 1NPR* . . . . . 3. _____

*Do not fill in more than $300 ($150 if married filing a separate return or married filing as head of household).

■ Line 42b How do I figure the homeowner's school property tax credit

Step 1 Property taxes paid on home in 2014 Fill in the amount of property taxes you *paid* in 2014 on your home. Your home doesn't have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2014.

Property taxes are further limited as follows:

a. If you bought or sold your home during 2014, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

b. If you owned a mobile home during 2014, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 42a.)

c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of $1,500 were paid, each of you can claim a credit based on $750 of taxes.

Step 2 Use the Homeowner's School Property Tax Credit Table in the next column to figure your credit. Fill in the amount of your credit on line 42b.

Caution If you are also claiming the renter's credit on line 42a, the total of your renter's and homeowner's credits can't be more than $300 ($150 if married filing a separate return or married filing as head of household).

Line 42b instructions – continued

Homeowner's School Property Tax Credit Table*

If Property Taxes are: At Least	But Less Than	Line 42b Credit is	If Property Taxes are: At Least	But Less Than	Line 42b Credit is	If Property Taxes are: At Least	But Less Than	Line 42b Credit is
$ 1	$ 25	$ 2	$ 875	$ 900	$ 107	$ 1,750	$ 1,775	$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500	or more	300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 25.

■ Line 48 Armed forces member credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the armed forces member credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the armed forces member credit.

Full-year residents – read the instructions that follow.

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2014, and
- The military pay was for services performed **while stationed outside the United States**.

Line 48 instructions – continued

Note You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Modifications for line 1 on page 11 for information on the exclusion.

The credit is equal to the military pay received for services performed while stationed outside the United States, but not more than $300.

■ Line 49 Working families tax credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year residents are eligible for the working families tax credit.

Note If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

Full-year residents – If you are married filing a joint return, read the instructions which follow.

Note You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

- If the amount on line 32 of Form 1NPR is $18,000 or less, your credit is equal to the amount on line 47 of Form 1NPR. Fill in the amount of your credit on line 49 of Form 1NPR.
- If the amount on line 32 of Form 1NPR is more than $18,000 but less than $19,000, use the worksheet at the bottom of this page to compute your credit.
- If the amount on line 32 of Form 1NPR is $19,000 or more, leave line 49 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2014
- Line 32 of Form 1NPR is $18,000 or less
- Line 32 of Form 1NPR is $19,000 or more
- You may be claimed as a dependent on another person's return.

1. Amount from line 47 of Form 1NPR . . . . . 1. _____
2. Amount from lines 48 of Form 1NPR plus the total of the first five credits listed in the line 50 instructions . . . . . 2. _____
3. Subtract line 2 from line 1 . . . . . 3. _____
4. Fill in $19,000. . . . . 4. _____
5. Fill in amount from line 32 of Form 1NPR . . . . . 5. _____
6. Subtract line 5 from line 4 . . . . . 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount . . . . . 7. ___.____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 49 of Form 1NPR. . . . . 8. _____

■ Line 50 Certain nonrefundable credits

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming, with Form 1NPR.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 50. See page 6 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward**
- **Water Consumption Credit Carryforward**
- **Biodiesel Fuel Production Credit Carryforward**
- **Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from an estate or trust.
- **Veteran Employment Credit Carryforward**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion**
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity.
- **Research Facilities Credit Carryforward**

■ Line 53 Alternative minimum tax

You may be liable for the Wisconsin alternative minimum tax if your return includes any of the following items.

1. Accelerated depreciation.
2. Amortization of certified pollution control facilities or depletion.
3. Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling costs, circulation, research, or mining costs.
5. Income or (loss) from tax-shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
8. Investment interest expense.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or cooperative.

To see if you owe this tax, get Schedule MT and its instructions.

■ Line 55 Married couple credit

You may claim the married couple credit if:

- you are married filing a joint return,
- both you and your spouse have qualified earned income taxable by Wisconsin, and
- you do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income, or Form 4563 to claim an exclusion of income from sources in United States possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form 1NPR. Figure qualified earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

"Earned income" includes *taxable* wages, salaries, tips, other employee compensation, scholarships and fellowships (only amounts reported on a W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn't include deferred compensation (even though it may be reported on a W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don't consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse's earned income.

Example You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1NPR for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

■ Line 56 Other credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification with Form 1NPR.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 56. See page 6 for information on obtaining Schedule CR.

- **Schedule HR – Supplement to federal historic rehabilitation credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedules R, R-1, and R-2— Research Expense Credit** The research expense credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R (Schedule R-1 or R-2 if related to internal combustion engines or certain energy efficient products).

Line 56 instructions – continued

- **Film production services credit carryforward – Nonrefundable portion**
- **Schedule MS – Manufacturer's sales tax credit** If you had unused manufacturer's sales tax credit of $25,000 or less from 1998 through 2005 that you were unable to use for 2006-2013, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Schedule MI – Manufacturing investment credit** Persons certified by the Department of Commerce may be able to claim the manufacturing investment credit. See Schedule MI.
- **Dairy and livestock farm investment credit carryforward**
- **Ethanol and biodiesel fuel pump credit carryforward**
- **Schedule DC – Development zones credits** Tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Opportunity zone investment credit carryforward**
- **Schedule TC – Technology zone credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- **Schedule ED – Economic development tax credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC (Part II) – Early stage seed investment credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. See Schedule VC.
- **Schedule VC (Part I) – Angel investment credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. See Schedule VC.
- **Electronic medical records credit carryforward**
- **Internet equipment credit carryforward**

■ Line 57 Credit for net income tax paid to another state

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 57. Be sure to enter in the space on line 57 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number "99" in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state's return.

Caution Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from

Line 57 instructions – continued

your wages. Be sure to explain on that state's return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

■ Line 60 Sales and use tax due on Internet, mail order, or other out-of-state purchases

Did you make any taxable purchases from out-of-state firms during 2014 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 60 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, jewelry, coins purchased for more than face value, etc.

Example You purchased $300 of clothing through a catalog or over the Internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for $15 Wisconsin tax ($300 x 5% = $15) on this purchase.

Note If you do not include an amount on line 60, place a check-mark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as "no use tax due" will be recognized as filing a sales/use tax return.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 60 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)		.00
2. Sales and use tax rate (see rate chart below)	x	%
3. Amount of sales and use tax due for 2014 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 60 of Form 1NPR		.00

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2014.

a. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.6%:
   Milwaukee, Ozaukee, Washington

b. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.1%:
   Racine, Waukesha

c. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5%:
   Calumet, Menominee, Sheboygan, Kewaunee, Outagamie, Winnebago, Manitowoc

■ Line 61 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 61a through 61j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 61a through 61j and fill in the total on line 61k.

Line 61a Endangered resources donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 61a.

Line 61b Packers football stadium donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 61b.

Line 61c Cancer research donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 61c.

Line 61d Veterans trust fund donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 61d.

Line 61e Multiple sclerosis donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 61e.

Line 61f Firefighters memorial donation You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 61f.

Line 61g Military family relief fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 61g.

Line 61h Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 61h.

Line 61i Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 61i.

Line 61j Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 61j.

■ Line 62 Penalties on IRAs, other retirement plans, MSAs, etc.

Nonresidents – don't fill in this line. *Part-year and full-year residents* – fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on IRAs, other qualified retirement plans, etc., (from line 59 of federal Form 1040). Do not include any amount from line 8 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, and 53 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 62 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 62. Multiply the amount filled in by .33 (33%) and fill in the result on line 62. If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 or 5330 with your Form 1NPR.

Note You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the modifications for line 10 for "other retirement benefits" for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

■ Line 63 Credit repayments and other penalties

If you are required to repay a Wisconsin credit or are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person, fill in the amount of the repayment or penalty on line 63.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.

Line 63 instructions – continued

- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

■ Line 65 Wisconsin income tax withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 [or W-2c if corrected], W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC or from a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 65. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

Note Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

CAUTION Nonresident entertainers who are claiming credit for cash deposits or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as estimated tax paid on line 66. Do not claim such amounts on line 65.

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read.
2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

■ Line 66 2014 Wisconsin estimated tax paid and amount applied from 2013 return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2014. Include any overpayment from your 2013 return that you were allowed as credit to your 2014 Wisconsin estimated tax.

Note **Check your estimated tax payments** Before filling in line 66, check the amount of your estimated tax payments on the department's website at https://ww2.revenue.wi.gov/PaymentInquiry/request.html. Processing of your return will be

Line 66 instructions – continued

delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2013 returns that you and your spouse were allowed as credit to 2014 Wisconsin estimated tax.

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 2014.

Name change Did you change your name because of marriage or divorce? If so, and you made estimated tax payments using your former name, paper clip a statement to the front of Form 1NPR. On the statement, explain all the payments you and your spouse made for 2014 and the name(s) and social security number(s) under which you made them.

Note Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as an estimated tax payment on line 66. Enclose the copy of your receipt for payment with Form 1NPR.

Note If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 66. Withholding from a pass-through entity should be included on line 65.

■ Line 67 Earned income credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 67.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a "qualifying child").

Step 2 Fill in the **federal earned income credit** from line 42a of federal Form 1040A or line 66a of Form 1040.

Line 67 instructions – continued

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 67. This is your Wisconsin earned income credit.

Enclosures with your return You must enclose a copy of your completed federal Schedule EIC with Form 1NPR. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. Failure to provide this information may delay your refund.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 67. Write "EIC" in the space to the right of line 67. Complete your return through line 72 of Form 1NPR. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1NPR.

■ Line 68 Farmland preservation credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 18 of your Schedule FC on line 68a. Fill in the amount from line 13 of Schedule FC-A on line 68b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form 1NPR.

■ Line 69 Repayment credit

If you repaid during 2014, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over $3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

(1) Refigure your tax from the earlier year without including in income the amount you repaid in 2014.

(2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 69 of Form 1NPR. Enclose a statement showing how you computed your credit.

■ Line 70 Homestead credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 70. Enclose your completed Schedule H with Form 1NPR.

■ Line 71 Eligible veterans and surviving spouses property tax credit

Nonresidents – don't fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. *Part-year and full-year residents* – read the instructions below.

Who may claim the credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
  1. Died while on active duty and while a resident of Wisconsin,
  2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability, or
  3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
  4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14).

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs.

Line 71 instructions – continued

"Eligible veteran" means an individual who is certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Computing the credit The credit is equal to the property taxes paid by the claimant during the year on the claimant's principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense.

"Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Complete the following worksheet if your principle dwelling is located on more than one acre of land.

Worksheet If Property Tax Bill Shows More than 1 Acre of Land

1.	Assessed value of land (from tax bill)	1. _____
2.	Number of acres of land	2. _____
3.	Divide line 1 by line 2	3. _____
4.	Assessed value of principal dwelling	4. _____
5.	Add line 3 and line 4	5. _____
6.	Total assessed value of all land and improvements (from tax bill)	6. _____
7.	Divide line 5 by line 6	7. ___.____
8.	Net property taxes paid	8. _____
9.	Multiply line 8 by line 7. This is the amount of property tax allowed for the credit	9. _____

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants-in-common, use only that part of property taxes paid that reflects the ownership percentage of the claimant. (See Exceptions on page 34.)

Line 71 instructions – continued

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling (subject to the 1-acre limitation).
- *Married filing a separate return* If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the one acre limitation).

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, "property taxes" includes monthly mobile home municipal permit fees you paid to the municipality.

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of eligibility for the credit If you did not claim the credit in a prior year, before claiming the credit for 2014, you must request certification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The Wisconsin Department of Veterans Affairs will send you a certification of your eligibility.

Note You do not have to obtain certification from the WDVA for 2014 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a certification with your return.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2014, and the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

■ Line 72 Refundable credits from Schedule CR

If you are claiming any of the refundable credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Department of Agriculture, Trade and Consumer Protection (DATCP), or the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 38 of Schedule CR on line 72. See page 6 for information on obtaining Schedule CR.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs tax credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.
- **Schedule WB – Woody biomass harvesting and processing credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.

■ Line 73 Amended return–amount previously paid

Complete this line only if this is an amended 2014 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2014 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ Line 75 Amended return–amount previously refunded

Complete this line only if this is an amended 2014 Form 1NPR. Fill in the refund from your original 2014 return (not including the amount applied to your 2015 estimated tax). This is generally the amount from line 78 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2014 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 73 instead of line 75.

For Amended Returns only

If the amount on line 64 is more than the amount on line 76, subtract line 76 from line 64 and add the amount on line 79 (amount applied to estimated tax) to the result. This is the amount you owe. Fill in the amount you owe on line 80.

■ Line 77 Amount you overpaid

Is line 76 more than line 64? If so, subtract line 64 from line 76 and fill in the difference on line 77. This is the amount you overpaid.

For Amended Returns Only

If the amount on line 77 (amount you overpaid) is less than the amount applied to your estimated tax on line 79, do not complete line 77. Instead, subtract line 77 from line 79 and fill in the result on line 80. This is the amount you owe.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called "underpayment interest." You may owe underpayment interest even if you are due a refund. Read the line 81 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 77, reduce the amount on line 77 by the amount of underpayment interest on line 81.

■ Line 78 Refund

Fill in on line 78 the amount from line 77 that you want refunded to you.

Note If you are divorced, see item 6 on page 37. You may be required to enclose a copy of your judgment of divorce with your return.

■ Line 79 Amount applied to 2015 estimated tax

Fill in on line 79 the amount, if any, of the overpayment on line 77 you want applied to your 2015 estimated tax.

If you are married filing a joint return, we will apply the amount on line 79 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 79 to your separate estimated tax.

Note If this is an amended return, the amount to fill in on line 79 will generally be the amount to be applied to your 2015 estimated tax from line 79 of your original Form 1NPR. However, if you file your amended return by January 16, 2016, you may increase or reduce this amount.

■ Line 80 Amount you owe

Is line 64 more than line 76? If so, subtract line 76 from line 64 and fill in the difference on line 80. This is the amount you owe with your return.

Note If the amount you owe with your return is $500 or more or you made late estimated tax payments, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 81 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 81 in the amount you fill in on line 80.

Line 80 instructions – continued

You can pay online or by check, money order, or credit card. **Do not** include any 2015 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay online Go to the department's website at: https://tap.revenue.wi.gov/pay.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer's name on the memo line of the check.

If you e-filed your return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of $1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return,** enter on page 1 of Form 1NPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
officialpayments.com

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a $20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of $35 or 6 1/2 percent of the unpaid amount. For more information concerning payments and to obtain the *Installment Agreement Request Form* (Form A-771), go to the Department of Revenue website at revenue.wi.gov.

To file an installment agreement request electronically, go to revenue.wi.gov/html/payplan.html.

Note Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

■ **Line 81 Underpayment interest**

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see "Who must pay estimated tax?" on page 38.

Underpayment interest applies if:

- Line 80 is at least $500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 59 minus the amounts on lines 67 through 72.

Exceptions You will not owe underpayment interest if your 2013 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies:

1. You had no tax liability for 2013 **and** you were a Wisconsin resident for all of 2013, **or**
2. The amounts on lines 65 and 66 on your 2014 return are at least as much as the tax shown on your 2013 return. This exception does not apply if you did not file a 2013 Wisconsin return. Your estimated tax payments for 2014 must have been made on time and for the required amount.

The tax shown on your 2013 return is the amount on line 60 minus the amounts on lines 68 through 73.

Fill in the exception code in the brackets to the left of line 81 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U for further information on the exception codes.

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 2, 2015. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 81. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 81. Add the amount of the underpayment interest to any tax due and fill in the total on line 80. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 77. Enclose Schedule U with your Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2014 tax return with the Department of Revenue, check "Yes" in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

If you check "Yes," you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee's authorization, you must submit Form A-222 (*Power of Attorney).*

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2015 tax return. This is April 15, 2016, for most people.

■ **Sign and date your return** Sign and date your return in the space provided on page 4. Form 1NPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

■ **Assembling your return** Begin by putting the four pages of Form 1NPR in numerical order. Then, attach, using a **paper clip**, the following in the order listed.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR. No attachment is required if you are paying by credit card or online.
2. **W-2s and other withholding statements** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2C, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form 1NPR.
3. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT. **Note** If you are reporting income and expenses of a disregarded entity, you may be requried to attach Schedule DE, *Disregarded Entity Schedule.*
4. **Federal return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.

5. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.

6. **Divorce decree** –
   - *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1NPR. Fill in "04" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
   - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the apportionment of the tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

7. **Injured spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Wisconsin return. Fill in "05" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Where to file** Mail your return to the Wisconsin Department of Revenue:

(if tax is due)	*(if refund or no tax due)*	*(if Schedule H attached)*
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 34 Madison WI 53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Also, include your complete return address.

■ **Private delivery services** You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

■ **Penalties for not filing returns or filing incorrect returns** If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to $10,000 and imprisonment.

■ **Fraudulent or reckless credit claims** Fraudulent or reckless claims for any refundable credit, including, but not limited to, earned income credit, homestead credit, or the veterans and surviving spouses property tax credit are subject to filing limitations. If you file a "fraudulent claim," you will not be allowed to take the credit for 10 years. "Fraudulent claim" means a claim that is false or excessive and filed with fraudulent intent. If you file a "reckless claim," you will not be allowed to take the credit for 2 years. "Reckless claim" means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

Were you audited by the Internal Revenue Service?

Did the Internal Revenue Service adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report by either:

(1) Including it with an amended Form 1NPR that reflects the federal adjustments, or

(2) Mailing the copy to:

Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

Are you amending your federal return or other state return?

If you filed an amended return with the Internal Revenue Service or another state, you generally must also file an amended Wisconsin return within 90 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

How is an amended return filed?

If you filed your original return on Form 1NPR and then find that you made an error, fill in another Form 1NPR. Check the space above the name and address area to indicate this is an amended return. Fill in lines 1 through 72 using the corrected amounts of your income, deductions, and credits.

Exception If you are amending your 2012 and 2013 Forms 1NPR to carry back a net operating loss incurred in 2014, you must complete a 2012 and 2013 Form X-NOL for the carryback years in addition to a Form 1NPR for each year.

Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2019, for 2014 calendar year returns).

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your return (April 15, 2015). Figure the interest charge on the additional tax you owe. In the area below line 80, write in the amount of interest. Label it "interest charge."

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

Enclose with your amended Form 1NPR an explanation of the changes you made and the reasons for those changes. If you owe an additional amount, enclose your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to:

Wisconsin Department of Revenue
PO Box 8991
Madison WI 53708-8991

Note

Who must pay estimated tax?

If your 2015 Wisconsin income tax return will show a tax balance due to the department of $500 or more, you must either:

- Make estimated tax payments for 2015 in installments beginning April 15, 2015, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2015 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you don't make required estimated tax payments, you may be charged interest. For more information, contact our Customer Service Bureau at (608) 266-2486 or any Department of Revenue office.

If you must file Form 1-ES for 2015 and don't receive the form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

CAUTION If filing an estimated tax payment for 2015, be sure to use a 2015 Form 1-ES.

Do you need a copy of your Wisconsin return from a prior year?

The Department of Revenue will provide copies of your returns for prior years for a fee. Persons requesting copies should complete Form P-521, *Request for Copies of Previously Filed Tax Returns or Forms W-2*. Include all required information and fee with Form P-521. Form P-521 is available from the department's website at revenue.wi.gov.

2014 Standard Deduction Table For Form 1NPR Filers

Caution Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 36b.

If your federal income (line 33 of Form 1NPR) is–		And you are –				If your federal income (line 33 of Form 1NPR) is–		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is–						Your standard deduction is–			
0	**9,690**	10,080	18,150	8,620	13,020	**35,000**	**35,500**	7,594	15,211	3,565	8,355
9,690	**10,000**	10,080	18,150	8,589	13,020	**35,500**	**36,000**	7,534	15,112	3,466	8,242
10,000	**10,500**	10,080	18,150	8,509	13,020	**36,000**	**36,500**	7,474	15,013	3,367	8,130
10,500	**11,000**	10,080	18,150	8,410	13,020	**36,500**	**37,000**	7,414	14,914	3,268	8,017
11,000	**11,500**	10,080	18,150	8,311	13,020	**37,000**	**37,500**	7,354	14,815	3,169	7,905
11,500	**12,000**	10,080	18,150	8,213	13,020	**37,500**	**38,000**	7,294	14,717	3,070	7,792
12,000	**12,500**	10,080	18,150	8,114	13,020	**38,000**	**38,500**	7,234	14,618	2,971	7,679
12,500	**13,000**	10,080	18,150	8,015	13,020	**38,500**	**39,000**	7,174	14,519	2,873	7,567
13,000	**13,500**	10,080	18,150	7,916	13,020	**39,000**	**39,500**	7,114	14,420	2,774	7,454
13,500	**14,000**	10,080	18,150	7,817	13,020	**39,500**	**40,000**	7,054	14,321	2,675	7,342
14,000	**14,500**	10,080	18,150	7,718	13,020	**40,000**	**40,500**	6,994	14,222	2,576	7,229
14,500	**15,000**	10,054	18,150	7,619	12,970	**40,500**	**41,000**	6,934	14,123	2,477	7,117
15,000	**15,500**	9,994	18,150	7,520	12,858	**41,000**	**41,500**	6,874	14,024	2,378	7,004
15,500	**16,000**	9,934	18,150	7,421	12,745	**41,500**	**42,000**	6,814	13,925	2,279	6,891
16,000	**16,500**	9,874	18,150	7,323	12,633	**42,000**	**42,500**	6,754	13,827	2,180	6,779
16,500	**17,000**	9,814	18,150	7,224	12,520	**42,500**	**43,000**	6,694	13,728	2,081	6,694
17,000	**17,500**	9,754	18,150	7,125	12,408	**43,000**	**43,500**	6,634	13,629	1,983	6,634
17,500	**18,000**	9,694	18,150	7,026	12,295	**43,500**	**44,000**	6,574	13,530	1,884	6,574
18,000	**18,500**	9,634	18,150	6,927	12,182	**44,000**	**44,500**	6,514	13,431	1,785	6,514
18,500	**19,000**	9,574	18,150	6,828	12,070	**44,500**	**45,000**	6,454	13,332	1,686	6,454
19,000	**19,500**	9,514	18,150	6,729	11,957	**45,000**	**45,500**	6,394	13,233	1,587	6,394
19,500	**20,000**	9,454	18,150	6,630	11,845	**45,500**	**46,000**	6,334	13,134	1,488	6,334
20,000	**20,500**	9,394	18,150	6,531	11,732	**46,000**	**46,500**	6,274	13,035	1,389	6,274
20,500	**21,000**	9,334	18,079	6,433	11,620	**46,500**	**47,000**	6,214	12,937	1,290	6,214
21,000	**21,500**	9,274	17,980	6,334	11,507	**47,000**	**47,500**	6,154	12,838	1,191	6,154
21,500	**22,000**	9,214	17,881	6,235	11,394	**47,500**	**48,000**	6,094	12,739	1,092	6,094
22,000	**22,500**	9,154	17,782	6,136	11,282	**48,000**	**48,500**	6,034	12,640	994	6,034
22,500	**23,000**	9,094	17,683	6,037	11,169	**48,500**	**49,000**	5,974	12,541	895	5,974
23,000	**23,500**	9,034	17,584	5,938	11,057	**49,000**	**49,500**	5,914	12,442	796	5,914
23,500	**24,000**	8,974	17,485	5,839	10,944	**49,500**	**50,000**	5,854	12,343	697	5,854
24,000	**24,500**	8,914	17,387	5,740	10,832	**50,000**	**50,500**	5,794	12,244	598	5,794
24,500	**25,000**	8,854	17,288	5,641	10,719	**50,500**	**51,000**	5,734	12,145	499	5,734
25,000	**25,500**	8,794	17,189	5,543	10,606	**51,000**	**51,500**	5,674	12,047	400	5,674
25,500	**26,000**	8,734	17,090	5,444	10,494	**51,500**	**52,000**	5,614	11,948	301	5,614
26,000	**26,500**	8,674	16,991	5,345	10,381	**52,000**	**52,500**	5,554	11,849	202	5,554
26,500	**27,000**	8,614	16,892	5,246	10,269	**52,500**	**53,000**	5,494	11,750	104	5,494
27,000	**27,500**	8,554	16,793	5,147	10,156	**53,000**	**53,500**	5,434	11,651	5	5,434
27,500	**28,000**	8,494	16,694	5,048	10,044	**53,500**	**54,000**	5,374	11,552	0	5,374
28,000	**28,500**	8,434	16,595	4,949	9,931	**54,000**	**54,500**	5,314	11,453	0	5,314
28,500	**29,000**	8,374	16,497	4,850	9,818	**54,500**	**55,000**	5,254	11,354	0	5,254
29,000	**29,500**	8,314	16,398	4,751	9,706	**55,000**	**55,500**	5,194	11,255	0	5,194
29,500	**30,000**	8,254	16,299	4,653	9,593	**55,500**	**56,000**	5,134	11,156	0	5,134
30,000	**30,500**	8,194	16,200	4,554	9,481	**56,000**	**56,500**	5,074	11,058	0	5,074
30,500	**31,000**	8,134	16,101	4,455	9,368	**56,500**	**57,000**	5,014	10,959	0	5,014
31,000	**31,500**	8,074	16,002	4,356	9,255	**57,000**	**57,500**	4,954	10,860	0	4,954
31,500	**32,000**	8,014	15,903	4,257	9,143	**57,500**	**58,000**	4,894	10,761	0	4,894
32,000	**32,500**	7,954	15,804	4,158	9,030	**58,000**	**58,500**	4,834	10,662	0	4,834
32,500	**33,000**	7,894	15,705	4,059	8,918	**58,500**	**59,000**	4,774	10,563	0	4,774
33,000	**33,500**	7,834	15,607	3,960	8,805	**59,000**	**59,500**	4,714	10,464	0	4,714
33,500	**34,000**	7,774	15,508	3,861	8,693	**59,500**	**60,000**	4,654	10,365	0	4,654
34,000	**34,500**	7,714	15,409	3,763	8,580	**60,000**	**60,500**	4,594	10,266	0	4,594
34,500	**35,000**	7,654	15,310	3,664	8,467	**60,500**	**61,000**	4,534	10,168	0	4,534

Continued on page 40

2014 Standard Deduction Table For Form 1NPR Filers (continued from page 39)

If your federal income (line 33 of Form 1NPR) is–		And you are –				If your federal income (line 33 of Form 1NPR) is–		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is–						Your standard deduction is–			
61,000	**61,500**	4,474	10,069	0	4,474	**87,000**	**87,500**	1,354	4,926	0	1,354
61,500	**62,000**	4,414	9,970	0	4,414	**87,500**	**88,000**	1,294	4,828	0	1,294
62,000	**62,500**	4,354	9,871	0	4,354	**88,000**	**88,500**	1,234	4,729	0	1,234
62,500	**63,000**	4,294	9,772	0	4,294	**88,500**	**89,000**	1,174	4,630	0	1,174
63,000	**63,500**	4,234	9,673	0	4,234	**89,000**	**89,500**	1,114	4,531	0	1,114
63,500	**64,000**	4,174	9,574	0	4,174	**89,500**	**90,000**	1,054	4,432	0	1,054
64,000	**64,500**	4,114	9,475	0	4,114	**90,000**	**90,500**	994	4,333	0	994
64,500	**65,000**	4,054	9,376	0	4,054	**90,500**	**91,000**	934	4,234	0	934
65,000	**65,500**	3,994	9,278	0	3,994	**91,000**	**91,500**	874	4,135	0	874
65,500	**66,000**	3,934	9,179	0	3,934	**91,500**	**92,000**	814	4,036	0	814
66,000	**66,500**	3,874	9,080	0	3,874	**92,000**	**92,500**	754	3,938	0	754
66,500	**67,000**	3,814	8,981	0	3,814	**92,500**	**93,000**	694	3,839	0	694
67,000	**67,500**	3,754	8,882	0	3,754	**93,000**	**93,500**	634	3,740	0	634
67,500	**68,000**	3,694	8,783	0	3,694	**93,500**	**94,000**	574	3,641	0	574
68,000	**68,500**	3,634	8,684	0	3,634	**94,000**	**94,500**	514	3,542	0	514
68,500	**69,000**	3,574	8,585	0	3,574	**94,500**	**95,000**	454	3,443	0	454
69,000	**69,500**	3,514	8,486	0	3,514	**95,000**	**95,500**	394	3,344	0	394
69,500	**70,000**	3,454	8,388	0	3,454	**95,500**	**96,000**	334	3,245	0	334
70,000	**70,500**	3,394	8,289	0	3,394	**96,000**	**96,500**	274	3,146	0	274
70,500	**71,000**	3,334	8,190	0	3,334	**96,500**	**97,000**	214	3,048	0	214
71,000	**71,500**	3,274	8,091	0	3,274	**97,000**	**97,500**	154	2,949	0	154
71,500	**72,000**	3,214	7,992	0	3,214	**97,500**	**98,000**	94	2,850	0	94
72,000	**72,500**	3,154	7,893	0	3,154	**98,000**	**98,500**	34	2,751	0	34
72,500	**73,000**	3,094	7,794	0	3,094	**98,500**	**99,000**	0	2,652	0	0
73,000	**73,500**	3,034	7,695	0	3,034	**99,000**	**99,500**	0	2,553	0	0
73,500	**74,000**	2,974	7,596	0	2,974	**99,500**	**100,000**	0	2,454	0	0
74,000	**74,500**	2,914	7,498	0	2,914	**100,000**	**100,500**	0	2,355	0	0
74,500	**75,000**	2,854	7,399	0	2,854	**100,500**	**101,000**	0	2,256	0	0
75,000	**75,500**	2,794	7,300	0	2,794	**101,000**	**101,500**	0	2,158	0	0
75,500	**76,000**	2,734	7,201	0	2,734	**101,500**	**102,000**	0	2,059	0	0
76,000	**76,500**	2,674	7,102	0	2,674	**102,000**	**102,500**	0	1,960	0	0
76,500	**77,000**	2,614	7,003	0	2,614	**102,500**	**103,000**	0	1,861	0	0
77,000	**77,500**	2,554	6,904	0	2,554	**103,000**	**103,500**	0	1,762	0	0
77,500	**78,000**	2,494	6,805	0	2,494	**103,500**	**104,000**	0	1,663	0	0
78,000	**78,500**	2,434	6,706	0	2,434	**104,000**	**104,500**	0	1,564	0	0
78,500	**79,000**	2,374	6,608	0	2,374	**104,500**	**105,000**	0	1,465	0	0
79,000	**79,500**	2,314	6,509	0	2,314	**105,000**	**105,500**	0	1,366	0	0
79,500	**80,000**	2,254	6,410	0	2,254	**105,500**	**106,000**	0	1,267	0	0
80,000	**80,500**	2,194	6,311	0	2,194	**106,000**	**106,500**	0	1,169	0	0
80,500	**81,000**	2,134	6,212	0	2,134	**106,500**	**107,000**	0	1,070	0	0
81,000	**81,500**	2,074	6,113	0	2,074	**107,000**	**107,500**	0	971	0	0
81,500	**82,000**	2,014	6,014	0	2,014	**107,500**	**108,000**	0	872	0	0
82,000	**82,500**	1,954	5,915	0	1,954	**108,000**	**108,500**	0	773	0	0
82,500	**83,000**	1,894	5,816	0	1,894	**108,500**	**109,000**	0	674	0	0
83,000	**83,500**	1,834	5,718	0	1,834	**109,000**	**109,500**	0	575	0	0
83,500	**84,000**	1,774	5,619	0	1,774	**109,500**	**110,000**	0	476	0	0
84,000	**84,500**	1,714	5,520	0	1,714	**110,000**	**110,500**	0	377	0	0
84,500	**85,000**	1,654	5,421	0	1,654	**110,500**	**111,000**	0	279	0	0
85,000	**85,500**	1,594	5,322	0	1,594	**111,000**	**111,500**	0	180	0	0
85,500	**86,000**	1,534	5,223	0	1,534	**111,500**	**112,000**	0	81	0	0
86,000	**86,500**	1,474	5,124	0	1,474	**112,000**	**112,159**	0	16	0	0
86,500	**87,000**	1,414	5,025	0	1,414	**112,159**	**or over**	0	0	0	0

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. *Full-year and part-year residents* – refer to this listing and find the number of the district in which you lived on December 31, 2014. If you moved out of Wisconsin during 2014, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. *Nonresidents* – don't fill in this line.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to **SECTION II** and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to consider in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.
ABBOTSFORD	0007
ADAMS-FRIENDSHIP	0014
ALBANY	0063
ALGOMA	0070
ALMA	0084
ALMA CENTER	0091
ALMOND-BANCROFT	0105
ALTOONA	0112
AMERY	0119
ANTIGO	0140
APPLETON	0147
ARCADIA	0154
ARGYLE	0161
ARROWHEAD UHS	*
ASHLAND	0170
ASHWAUBENON	0182
ATHENS	0196
AUBURNDALE	0203
AUGUSTA	0217
BALDWIN-WOODVILLE	0231
BANGOR	0245
BARABOO	0280
BARNEVELD	0287
BARRON	0308
BAYFIELD	0315
BEAVER DAM	0336
BEECHER-DUNBAR-PEMBINE	4263
BELLEVILLE	0350
BELMONT	0364
BELOIT	0413
BELOIT TURNER	0422
BENTON	0427
BERLIN	0434
BIG FOOT UHS	*
BIRCHWOOD	0441
BLACK HAWK	2240
BLACK RIVER FALLS	0476
BLAIR-TAYLOR	0485
BLOOMER	0497
BONDUEL	0602
BOSCOBEL AREA	0609
BOWLER	0623
BOYCEVILLE	0637
BRILLION	0658
BRODHEAD	0700
BROWN DEER	0721
BRUCE	0735
BURLINGTON	0777
BUTTERNUT	0840
CADOTT	0870
CAMBRIA-FRIESLAND	0882
CAMBRIDGE	0896
CAMERON	0903
CAMPBELLSPORT	0910
CASHTON	0980
CASSVILLE	0994
CEDARBURG	1015
CEDAR GROVE-BELGIUM	1029
CENTRAL/WESTOSHA	*
CHEQUAMEGON	1071
CHETEK-WEYERHAEUSER	1080
CHILTON	1085
CHIPPEWA FALLS	1092
CLAYTON	1120
CLEAR LAKE	1127
CLINTON	1134
CLINTONVILLE	1141
COCHRANE-FOUNTAIN CITY	1155
COLBY	1162
COLEMAN	1169
COLFAX	1176
COLUMBUS	1183
CORNELL	1204
CRANDON	1218
CRIVITZ	1232
CUBA CITY	1246
CUDAHY	1253
CUMBERLAND	1260
D C EVEREST	4970
DARLINGTON	1295
DEERFIELD	1309
DE FOREST	1316
DELAVAN-DARIEN	1380
DENMARK	1407
DE PERE	1414
DE SOTO	1421
DODGELAND	2744
DODGEVILLE	1428
DRUMMOND	1491
DURAND	1499
EAST TROY	1540
EAU CLAIRE	1554
EDGAR	1561
EDGERTON	1568
ELCHO	1582
ELEVA-STRUM	1600
ELKHART LAKE-GLENBEULAH	1631
ELKHORN	1638
ELK MOUND	1645
ELLSWORTH	1659
ELMBROOK	0714
ELMWOOD	1666
EVANSVILLE	1694
FALL CREEK	1729
FALL RIVER	1736
FENNIMORE	1813
FLAMBEAU	5757
FLORENCE CO	1855
FOND DU LAC	1862
FORT ATKINSON	1883
FRANKLIN	1900
FREDERIC	1939
FREEDOM	1953
GALESVILLE-ETTRICK-TREMPEALEAU	2009
GERMANTOWN	2058
GIBRALTAR	2114
GILLETT	2128
GILMAN	2135
GILMANTON	2142
GLENWOOD CITY	2198
GOODMAN-ARMSTRONG	2212
GRAFTON	2217
GRANTON	2226
GRANTSBURG	2233
GREEN BAY	2289
GREENDALE	2296
GREENFIELD	2303
GREEN LAKE	2310
GREENWOOD	2394
GRESHAM	2415
HAMILTON	2420
HARTFORD UHS	*
HAYWARD	2478
HIGHLAND	2527
HILBERT	2534
HILLSBORO	2541
HOLMEN	2562
HORICON	2576
HORTONVILLE AREA	2583
HOWARD-SUAMICO	2604
HOWARDS GROVE	2605
HUDSON	2611
HURLEY	2618
HUSTISFORD	2625
INDEPENDENCE	2632
IOLA-SCANDINAVIA	2639
IOWA-GRANT	2646
ITHACA	2660
JANESVILLE	2695
JEFFERSON	2702
JOHNSON CREEK	2730
JUDA	2737
KAUKAUNA	2758
KENOSHA	2793
KETTLE MORAINE	1376
KEWASKUM	2800
KEWAUNEE	2814
KICKAPOO	5960
KIEL	2828
KIMBERLY	2835
KOHLER	2842
LA CROSSE	2849
LADYSMITH	2856
LA FARGE	2863
LAKE GENEVA-GENOA CITY UHS	*
LAKE HOLCOMBE	2891
LAKELAND UHS	*
LAKE MILLS	2898
LANCASTER	2912
LAONA	2940
LENA	2961
LITTLE CHUTE	3129
LODI	3150
LOMIRA	3171
LOYAL	3206
LUCK	3213
LUXEMBURG-CASCO	3220
MADISON	3269
MANAWA	3276
MANITOWOC	3290
MAPLE	3297
MARATHON CITY	3304
MARINETTE	3311
MARION	3318
MARKESAN	3325
MARSHALL	3332
MARSHFIELD	3339
MAUSTON	3360
MAYVILLE	3367
MCFARLAND	3381
MEDFORD	3409
MELLEN	3427
MELROSE-MINDORO	3428
MENASHA	3430
MENOMINEE INDIAN	3434
MENOMONEE FALLS	3437
MENOMONIE	3444
MEQUON-THIENSVILLE	3479
MERCER	3484
MERRILL	3500
MIDDLETON-CROSS PLAINS	3549
MILTON	3612
MILWAUKEE	3619
MINERAL POINT	3633
MISHICOT	3661
MONDOVI	3668
MONONA GROVE	3675
MONROE	3682
MONTELLO	3689
MONTICELLO	3696
MOSINEE	3787
MOUNT HOREB	3794
MUKWONAGO	3822
MUSKEGO-NORWAY	3857
NECEDAH	3871
NEENAH	3892
NEILLSVILLE	3899
NEKOOSA	3906
NEW AUBURN	3920
NEW BERLIN	3925
NEW GLARUS	3934
NEW HOLSTEIN	3941
NEW LISBON	3948
NEW LONDON	3955
NEW RICHMOND	3962
NIAGARA	3969
NICOLET UHS	*
NORRIS	3976
NORTH CRAWFORD	2016
NORTH FOND DU LAC	3983
NORTHERN OZAUKEE	1945
NORTHLAND PINES	1526
NORTHWOOD	3654
NORWALK-ONTARIO-WILTON	3990
OAK CREEK-FRANKLIN	4018
OAKFIELD	4025
OCONOMOWOC	4060
OCONTO	4067
OCONTO FALLS	4074
OMRO	4088
ONALASKA	4095
OOSTBURG	4137
OREGON	4144
OSCEOLA	4165
OSHKOSH	4179
OSSEO-FAIRCHILD	4186
OWEN-WITHEE	4207
PALMYRA-EAGLE	4221
PARDEEVILLE	4228
PARKVIEW	4151
PECATONICA	0490
PEPIN	4270
PESHTIGO	4305
PEWAUKEE	4312
PHELPS	4330
PHILLIPS	4347
PITTSVILLE	4368
PLATTEVILLE	4389
PLUM CITY	4459
PLYMOUTH	4473
PORTAGE	4501
PORT EDWARDS	4508
PORT WASHINGTON-SAUKVILLE	4515
POTOSI	4529
POYNETTE	4536
PRAIRIE DU CHIEN	4543
PRAIRIE FARM	4557
PRENTICE	4571
PRESCOTT	4578
PRINCETON	4606
PULASKI	4613
RACINE	4620
RANDOLPH	4634
RANDOM LAKE	4641
REEDSBURG	4753
REEDSVILLE	4760
RHINELANDER	4781
RIB LAKE	4795
RICE LAKE	4802
RICHLAND	4851
RIO	4865
RIPON AREA	4872
RIVERDALE	3850
RIVER FALLS	4893
RIVER RIDGE	4904
RIVER VALLEY	5523
ROSENDALE-BRANDON	4956
ROSHOLT	4963
ROYALL	1673
SAINT CROIX CENTRAL	2422
SAINT CROIX FALLS	5019
SAINT FRANCIS	5026
SAUK PRAIRIE	5100
SENECA	5124
SEVASTOPOL	5130
SEYMOUR	5138
SHAWANO	5264
SHEBOYGAN	5271
SHEBOYGAN FALLS	5278
SHELL LAKE	5306
SHIOCTON	5348
SHOREWOOD	5355
SHULLSBURG	5362
SIREN	5376
SLINGER	5390
SOLON SPRINGS	5397
SOMERSET	5432
SOUTH MILWAUKEE	5439
SOUTH SHORE	4522
SOUTHERN DOOR CO	5457
SOUTHWESTERN WISCONSIN	2485
SPARTA	5460
SPENCER	5467
SPOONER	5474
SPRING VALLEY	5586
STANLEY-BOYD	5593
STEVENS POINT	5607
STOCKBRIDGE	5614
STOUGHTON	5621
STRATFORD	5628
STURGEON BAY	5642
SUN PRAIRIE	5656
SUPERIOR	5663
SURING	5670
THORP	5726
THREE LAKES	5733
TIGERTON	5740
TOMAH	5747
TOMAHAWK	5754
TOMORROW RIVER	0126
TRI-COUNTY	4375
TURTLE LAKE	5810
TWO RIVERS	5824
UNION GROVE UHS	*
UNITY	0238
VALDERS	5866
VERONA	5901
VIROQUA	5985
WABENO	5992
WASHBURN	6027
WASHINGTON	6069
WATERFORD UHS	*
WATERLOO	6118
WATERTOWN	6125
WAUKESHA	6174
WAUNAKEE	6181
WAUPACA	6195
WAUPUN	6216
WAUSAU	6223
WAUSAUKEE	6230
WAUTOMA	6237
WAUWATOSA	6244
WAUZEKA-STEUBEN	6251
WEBSTER	6293
WEST ALLIS	6300
WEST BEND	6307
WEST SALEM	6370
WESTBY	6321
WEST DE PERE	6328
WESTFIELD	6335
WESTON	6354
WEYAUWEGA-FREMONT	6384
WHITEFISH BAY	6419
WHITEHALL	6426
WHITE LAKE	6440
WHITEWATER	6461
WHITNALL	6470
WILD ROSE	6475
WILLIAMS BAY	6482
WILMOT UHS	*
WINNECONNE	6608
WINTER	6615
WISCONSIN DELLS	6678
WISCONSIN HEIGHTS	0469
WISCONSIN RAPIDS	6685
WITTENBERG-BIRNAMWOOD	6692
WONEWOC-UNION CENTER	6713
WRIGHTSTOWN	6734

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

School District	No.
BRIGHTON, #1	0657
BRISTOL, #1	0665
DOVER, #1	1449
ERIN	1687
FONTANA, JT #8	1870
FOX POINT, JT #2	1890
FRIESS LAKE	4843
GENEVA, JT #4	2044
GENOA CITY, JT #2	2051
GLENDALE-RIVER HILLS	2184
HARTFORD, JT #1	2443
HARTLAND-LAKESIDE, JT #3	2460
HERMAN, #22	2523
LAC DU FLAMBEAU, #1	1848
LAKE COUNTRY	3862
LAKE GENEVA, JT #1	2885
LINN, JT #4	3087
LINN, JT #6	3094
MAPLE DALE-INDIAN HILL	1897
MERTON COMMUNITY	3528
MINOCQUA, JT #1	3640
NEOSHO, JT #3	3913
NORTH CAPE	4690
NORTH LAKE	3514
NORTH LAKELAND	0616
NORWAY, JT #7	4011
PARIS, JT #1	4235
RANDALL, JT #1	4627
RAYMOND, #14	4686
RICHFIELD, JT #1	4820
RICHMOND	3122
RUBICON, JT #6	4998
SALEM	5068
SHARON, JT #11	5258
SILVER LAKE, JT #1	5369
STONE BANK	3542
SWALLOW	3510
TREVOR-WILMOT	5780
TWIN LAKES, #4	5817
UNION GROVE, JT #1	5859
WALWORTH, JT #1	6022
WASHINGTON-CALDWELL	6104
WATERFORD, JT #1	6113
WHEATLAND, JT #1	6412
WOODRUFF, JT #1	6720
YORKVILLE, JT #2	6748

2014 TAX TABLE FOR FORM 1NPR FILERS

Use this Tax Table if your income is less than $100,000. If $100,000 or more, use the Tax Computation Worksheet on page 48.

Example Mr. and Mrs. Smith are filing a joint return. Their income on line 39 of Form 1NPR is $28,653. First they find the $28,000 heading in the table. Then they find the $28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is $1,406. This is the tax amount they must write on line 40 of their return.

➔

At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	**28,600**	1,496	1,400	1,594
28,600	**28,700**	1,502	1,406	1,600
28,700	**28,800**	1,508	1,411	1,606
28,800	**28,900**	1,514	1,417	1,613
28,900	**29,000**	1,521	1,423	1,619

If line 39 is – At least	But less than	And you are – Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
0	**20**	0	0	0
20	**40**	1	1	1
40	**100**	3	3	3
100	**200**	6	6	6
200	**300**	10	10	10
300	**400**	14	14	14
400	**500**	18	18	18
500	**600**	22	22	22
600	**700**	26	26	26
700	**800**	30	30	30
800	**900**	34	34	34
900	**1,000**	38	38	38
1,000				
1,000	**1,100**	42	42	42
1,100	**1,200**	46	46	46
1,200	**1,300**	50	50	50
1,300	**1,400**	54	54	54
1,400	**1,500**	58	58	58
1,500	**1,600**	62	62	62
1,600	**1,700**	66	66	66
1,700	**1,800**	70	70	70
1,800	**1,900**	74	74	74
1,900	**2,000**	78	78	78
2,000				
2,000	**2,100**	82	82	82
2,100	**2,200**	86	86	86
2,200	**2,300**	90	90	90
2,300	**2,400**	94	94	94
2,400	**2,500**	98	98	98
2,500	**2,600**	102	102	102
2,600	**2,700**	106	106	106
2,700	**2,800**	110	110	110
2,800	**2,900**	114	114	114
2,900	**3,000**	118	118	118

If line 39 is – At least	But less than	And you are – Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
3,000				
3,000	**3,100**	122	122	122
3,100	**3,200**	126	126	126
3,200	**3,300**	130	130	130
3,300	**3,400**	134	134	134
3,400	**3,500**	138	138	138
3,500	**3,600**	142	142	142
3,600	**3,700**	146	146	146
3,700	**3,800**	150	150	150
3,800	**3,900**	154	154	154
3,900	**4,000**	158	158	158
4,000				
4,000	**4,100**	162	162	162
4,100	**4,200**	166	166	166
4,200	**4,300**	170	170	170
4,300	**4,400**	174	174	174
4,400	**4,500**	178	178	178
4,500	**4,600**	182	182	182
4,600	**4,700**	186	186	186
4,700	**4,800**	190	190	190
4,800	**4,900**	194	194	194
4,900	**5,000**	198	198	198
5,000				
5,000	**5,100**	202	202	202
5,100	**5,200**	206	206	206
5,200	**5,300**	210	210	210
5,300	**5,400**	214	214	214
5,400	**5,500**	218	218	218
5,500	**5,600**	222	222	222
5,600	**5,700**	226	226	226
5,700	**5,800**	230	230	230
5,800	**5,900**	234	234	234
5,900	**6,000**	238	238	238
6,000				
6,000	**6,100**	242	242	242
6,100	**6,200**	246	246	246
6,200	**6,300**	250	250	250
6,300	**6,400**	254	254	254
6,400	**6,500**	258	258	258
6,500	**6,600**	262	262	262
6,600	**6,700**	266	266	266
6,700	**6,800**	270	270	270
6,800	**6,900**	274	274	274
6,900	**7,000**	278	278	278

If line 39 is – At least	But less than	And you are – Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
7,000				
7,000	**7,100**	282	282	282
7,100	**7,200**	286	286	286
7,200	**7,300**	290	290	290
7,300	**7,400**	294	294	295
7,400	**7,500**	298	298	301
7,500	**7,600**	302	302	307
7,600	**7,700**	306	306	313
7,700	**7,800**	310	310	319
7,800	**7,900**	314	314	325
7,900	**8,000**	318	318	331
8,000				
8,000	**8,100**	322	322	336
8,100	**8,200**	326	326	342
8,200	**8,300**	330	330	348
8,300	**8,400**	334	334	354
8,400	**8,500**	338	338	360
8,500	**8,600**	342	342	366
8,600	**8,700**	346	346	371
8,700	**8,800**	350	350	377
8,800	**8,900**	354	354	383
8,900	**9,000**	358	358	389
9,000				
9,000	**9,100**	362	362	395
9,100	**9,200**	366	366	401
9,200	**9,300**	370	370	406
9,300	**9,400**	374	374	412
9,400	**9,500**	378	378	418
9,500	**9,600**	382	382	424
9,600	**9,700**	386	386	430
9,700	**9,800**	390	390	436
9,800	**9,900**	394	394	441
9,900	**10,000**	398	398	447
10,000				
10,000	**10,100**	402	402	453
10,100	**10,200**	406	406	459
10,200	**10,300**	410	410	465
10,300	**10,400**	414	414	471
10,400	**10,500**	418	418	477
10,500	**10,600**	422	422	482
10,600	**10,700**	426	426	488
10,700	**10,800**	430	430	494
10,800	**10,900**	434	434	500
10,900	**11,000**	439	438	506

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
11,000					**17,000**					**23,000**				
11,000	**11,100**	445	442	512	**17,000**	**17,100**	795	728	873	**23,000**	**23,100**	1,151	1,079	1,249
11,100	**11,200**	450	446	517	**17,100**	**17,200**	801	734	879	**23,100**	**23,200**	1,157	1,084	1,255
11,200	**11,300**	456	450	523	**17,200**	**17,300**	807	740	885	**23,200**	**23,300**	1,163	1,090	1,261
11,300	**11,400**	462	454	529	**17,300**	**17,400**	812	746	892	**23,300**	**23,400**	1,169	1,096	1,268
11,400	**11,500**	468	458	535	**17,400**	**17,500**	818	752	898	**23,400**	**23,500**	1,176	1,102	1,274
11,500	**11,600**	474	462	541	**17,500**	**17,600**	824	757	904	**23,500**	**23,600**	1,182	1,108	1,280
11,600	**11,700**	480	466	547	**17,600**	**17,700**	830	763	910	**23,600**	**23,700**	1,188	1,114	1,287
11,700	**11,800**	485	470	552	**17,700**	**17,800**	836	769	917	**23,700**	**23,800**	1,195	1,119	1,293
11,800	**11,900**	491	474	558	**17,800**	**17,900**	842	775	923	**23,800**	**23,900**	1,201	1,125	1,299
11,900	**12,000**	497	478	564	**17,900**	**18,000**	848	781	929	**23,900**	**24,000**	1,207	1,131	1,305
12,000					**18,000**					**24,000**				
12,000	**12,100**	503	482	570	**18,000**	**18,100**	853	787	935	**24,000**	**24,100**	1,213	1,137	1,312
12,100	**12,200**	509	486	576	**18,100**	**18,200**	859	792	942	**24,100**	**24,200**	1,220	1,143	1,318
12,200	**12,300**	515	490	582	**18,200**	**18,300**	865	798	948	**24,200**	**24,300**	1,226	1,149	1,324
12,300	**12,400**	520	494	587	**18,300**	**18,400**	871	804	954	**24,300**	**24,400**	1,232	1,155	1,330
12,400	**12,500**	526	498	593	**18,400**	**18,500**	877	810	961	**24,400**	**24,500**	1,238	1,160	1,337
12,500	**12,600**	532	502	599	**18,500**	**18,600**	883	816	967	**24,500**	**24,600**	1,245	1,166	1,343
12,600	**12,700**	538	506	605	**18,600**	**18,700**	888	822	973	**24,600**	**24,700**	1,251	1,172	1,349
12,700	**12,800**	544	510	611	**18,700**	**18,800**	894	827	979	**24,700**	**24,800**	1,257	1,178	1,356
12,800	**12,900**	550	514	617	**18,800**	**18,900**	900	833	986	**24,800**	**24,900**	1,264	1,184	1,362
12,900	**13,000**	556	518	623	**18,900**	**19,000**	906	839	992	**24,900**	**25,000**	1,270	1,190	1,368
13,000					**19,000**					**25,000**				
13,000	**13,100**	561	522	628	**19,000**	**19,100**	912	845	998	**25,000**	**25,100**	1,276	1,195	1,374
13,100	**13,200**	567	526	634	**19,100**	**19,200**	918	851	1,004	**25,100**	**25,200**	1,282	1,201	1,381
13,200	**13,300**	573	530	640	**19,200**	**19,300**	923	857	1,011	**25,200**	**25,300**	1,289	1,207	1,387
13,300	**13,400**	579	534	646	**19,300**	**19,400**	929	863	1,017	**25,300**	**25,400**	1,295	1,213	1,393
13,400	**13,500**	585	538	652	**19,400**	**19,500**	935	868	1,023	**25,400**	**25,500**	1,301	1,219	1,399
13,500	**13,600**	591	542	658	**19,500**	**19,600**	941	874	1,029	**25,500**	**25,600**	1,307	1,225	1,406
13,600	**13,700**	596	546	663	**19,600**	**19,700**	947	880	1,036	**25,600**	**25,700**	1,314	1,230	1,412
13,700	**13,800**	602	550	669	**19,700**	**19,800**	953	886	1,042	**25,700**	**25,800**	1,320	1,236	1,418
13,800	**13,900**	608	554	675	**19,800**	**19,900**	958	892	1,048	**25,800**	**25,900**	1,326	1,242	1,425
13,900	**14,000**	614	558	681	**19,900**	**20,000**	964	898	1,055	**25,900**	**26,000**	1,332	1,248	1,431
14,000					**20,000**					**26,000**				
14,000	**14,100**	620	562	687	**20,000**	**20,100**	970	903	1,061	**26,000**	**26,100**	1,339	1,254	1,437
14,100	**14,200**	626	566	693	**20,100**	**20,200**	976	909	1,067	**26,100**	**26,200**	1,345	1,260	1,443
14,200	**14,300**	631	570	698	**20,200**	**20,300**	982	915	1,073	**26,200**	**26,300**	1,351	1,265	1,450
14,300	**14,400**	637	574	704	**20,300**	**20,400**	988	921	1,080	**26,300**	**26,400**	1,358	1,271	1,456
14,400	**14,500**	643	578	710	**20,400**	**20,500**	994	927	1,086	**26,400**	**26,500**	1,364	1,277	1,462
14,500	**14,600**	649	582	716	**20,500**	**20,600**	999	933	1,092	**26,500**	**26,600**	1,370	1,283	1,468
14,600	**14,700**	655	588	722	**20,600**	**20,700**	1,005	938	1,098	**26,600**	**26,700**	1,376	1,289	1,475
14,700	**14,800**	661	594	729	**20,700**	**20,800**	1,011	944	1,105	**26,700**	**26,800**	1,383	1,295	1,481
14,800	**14,900**	666	600	735	**20,800**	**20,900**	1,017	950	1,111	**26,800**	**26,900**	1,389	1,301	1,487
14,900	**15,000**	672	606	741	**20,900**	**21,000**	1,023	956	1,117	**26,900**	**27,000**	1,395	1,306	1,493
15,000					**21,000**					**27,000**				
15,000	**15,100**	678	611	747	**21,000**	**21,100**	1,029	962	1,124	**27,000**	**27,100**	1,401	1,312	1,500
15,100	**15,200**	684	617	754	**21,100**	**21,200**	1,034	968	1,130	**27,100**	**27,200**	1,408	1,318	1,506
15,200	**15,300**	690	623	760	**21,200**	**21,300**	1,040	973	1,136	**27,200**	**27,300**	1,414	1,324	1,512
15,300	**15,400**	696	629	766	**21,300**	**21,400**	1,046	979	1,142	**27,300**	**27,400**	1,420	1,330	1,519
15,400	**15,500**	702	635	772	**21,400**	**21,500**	1,052	985	1,149	**27,400**	**27,500**	1,427	1,336	1,525
15,500	**15,600**	707	641	779	**21,500**	**21,600**	1,058	991	1,155	**27,500**	**27,600**	1,433	1,341	1,531
15,600	**15,700**	713	646	785	**21,600**	**21,700**	1,064	997	1,161	**27,600**	**27,700**	1,439	1,347	1,537
15,700	**15,800**	719	652	791	**21,700**	**21,800**	1,069	1,003	1,167	**27,700**	**27,800**	1,445	1,353	1,544
15,800	**15,900**	725	658	798	**21,800**	**21,900**	1,075	1,009	1,174	**27,800**	**27,900**	1,452	1,359	1,550
15,900	**16,000**	731	664	804	**21,900**	**22,000**	1,082	1,014	1,180	**27,900**	**28,000**	1,458	1,365	1,556
16,000					**22,000**					**28,000**				
16,000	**16,100**	737	670	810	**22,000**	**22,100**	1,088	1,020	1,186	**28,000**	**28,100**	1,464	1,371	1,562
16,100	**16,200**	742	676	816	**22,100**	**22,200**	1,094	1,026	1,193	**28,100**	**28,200**	1,470	1,376	1,569
16,200	**16,300**	748	681	823	**22,200**	**22,300**	1,101	1,032	1,199	**28,200**	**28,300**	1,477	1,382	1,575
16,300	**16,400**	754	687	829	**22,300**	**22,400**	1,107	1,038	1,205	**28,300**	**28,400**	1,483	1,388	1,581
16,400	**16,500**	760	693	835	**22,400**	**22,500**	1,113	1,044	1,211	**28,400**	**28,500**	1,489	1,394	1,588
16,500	**16,600**	766	699	841	**22,500**	**22,600**	1,119	1,049	1,218	**28,500**	**28,600**	1,496	1,400	1,594
16,600	**16,700**	772	705	848	**22,600**	**22,700**	1,126	1,055	1,224	**28,600**	**28,700**	1,502	1,406	1,600
16,700	**16,800**	777	711	854	**22,700**	**22,800**	1,132	1,061	1,230	**28,700**	**28,800**	1,508	1,411	1,606
16,800	**16,900**	783	717	860	**22,800**	**22,900**	1,138	1,067	1,236	**28,800**	**28,900**	1,514	1,417	1,613
16,900	**17,000**	789	722	866	**22,900**	**23,000**	1,144	1,073	1,243	**28,900**	**29,000**	1,521	1,423	1,619

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
29,000					**35,000**					**41,000**				
29,000	**29,100**	1,527	1,429	1,625	**35,000**	**35,100**	1,903	1,805	2,001	**41,000**	**41,100**	2,279	2,181	2,378
29,100	**29,200**	1,533	1,435	1,631	**35,100**	**35,200**	1,909	1,811	2,008	**41,100**	**41,200**	2,286	2,187	2,384
29,200	**29,300**	1,539	1,441	1,638	**35,200**	**35,300**	1,916	1,818	2,014	**41,200**	**41,300**	2,292	2,194	2,390
29,300	**29,400**	1,546	1,448	1,644	**35,300**	**35,400**	1,922	1,824	2,020	**41,300**	**41,400**	2,298	2,200	2,396
29,400	**29,500**	1,552	1,454	1,650	**35,400**	**35,500**	1,928	1,830	2,026	**41,400**	**41,500**	2,304	2,206	2,403
29,500	**29,600**	1,558	1,460	1,656	**35,500**	**35,600**	1,934	1,836	2,033	**41,500**	**41,600**	2,311	2,213	2,409
29,600	**29,700**	1,564	1,466	1,663	**35,600**	**35,700**	1,941	1,843	2,039	**41,600**	**41,700**	2,317	2,219	2,415
29,700	**29,800**	1,571	1,473	1,669	**35,700**	**35,800**	1,947	1,849	2,045	**41,700**	**41,800**	2,323	2,225	2,421
29,800	**29,900**	1,577	1,479	1,675	**35,800**	**35,900**	1,953	1,855	2,052	**41,800**	**41,900**	2,329	2,231	2,428
29,900	**30,000**	1,583	1,485	1,682	**35,900**	**36,000**	1,959	1,861	2,058	**41,900**	**42,000**	2,336	2,238	2,434
30,000					**36,000**					**42,000**				
30,000	**30,100**	1,590	1,492	1,688	**36,000**	**36,100**	1,966	1,868	2,064	**42,000**	**42,100**	2,342	2,244	2,440
30,100	**30,200**	1,596	1,498	1,694	**36,100**	**36,200**	1,972	1,874	2,070	**42,100**	**42,200**	2,348	2,250	2,447
30,200	**30,300**	1,602	1,504	1,700	**36,200**	**36,300**	1,978	1,880	2,077	**42,200**	**42,300**	2,355	2,256	2,453
30,300	**30,400**	1,608	1,510	1,707	**36,300**	**36,400**	1,985	1,887	2,083	**42,300**	**42,400**	2,361	2,263	2,459
30,400	**30,500**	1,615	1,517	1,713	**36,400**	**36,500**	1,991	1,893	2,089	**42,400**	**42,500**	2,367	2,269	2,465
30,500	**30,600**	1,621	1,523	1,719	**36,500**	**36,600**	1,997	1,899	2,095	**42,500**	**42,600**	2,373	2,275	2,472
30,600	**30,700**	1,627	1,529	1,725	**36,600**	**36,700**	2,003	1,905	2,102	**42,600**	**42,700**	2,380	2,282	2,478
30,700	**30,800**	1,633	1,535	1,732	**36,700**	**36,800**	2,010	1,912	2,108	**42,700**	**42,800**	2,386	2,288	2,484
30,800	**30,900**	1,640	1,542	1,738	**36,800**	**36,900**	2,016	1,918	2,114	**42,800**	**42,900**	2,392	2,294	2,490
30,900	**31,000**	1,646	1,548	1,744	**36,900**	**37,000**	2,022	1,924	2,120	**42,900**	**43,000**	2,398	2,300	2,497
31,000					**37,000**					**43,000**				
31,000	**31,100**	1,652	1,554	1,751	**37,000**	**37,100**	2,028	1,930	2,127	**43,000**	**43,100**	2,405	2,307	2,503
31,100	**31,200**	1,659	1,560	1,757	**37,100**	**37,200**	2,035	1,937	2,133	**43,100**	**43,200**	2,411	2,313	2,509
31,200	**31,300**	1,665	1,567	1,763	**37,200**	**37,300**	2,041	1,943	2,139	**43,200**	**43,300**	2,417	2,319	2,515
31,300	**31,400**	1,671	1,573	1,769	**37,300**	**37,400**	2,047	1,949	2,146	**43,300**	**43,400**	2,423	2,325	2,522
31,400	**31,500**	1,677	1,579	1,776	**37,400**	**37,500**	2,054	1,955	2,152	**43,400**	**43,500**	2,430	2,332	2,528
31,500	**31,600**	1,684	1,586	1,782	**37,500**	**37,600**	2,060	1,962	2,158	**43,500**	**43,600**	2,436	2,338	2,534
31,600	**31,700**	1,690	1,592	1,788	**37,600**	**37,700**	2,066	1,968	2,164	**43,600**	**43,700**	2,442	2,344	2,541
31,700	**31,800**	1,696	1,598	1,794	**37,700**	**37,800**	2,072	1,974	2,171	**43,700**	**43,800**	2,449	2,351	2,547
31,800	**31,900**	1,702	1,604	1,801	**37,800**	**37,900**	2,079	1,981	2,177	**43,800**	**43,900**	2,455	2,357	2,553
31,900	**32,000**	1,709	1,611	1,807	**37,900**	**38,000**	2,085	1,987	2,183	**43,900**	**44,000**	2,461	2,363	2,559
32,000					**38,000**					**44,000**				
32,000	**32,100**	1,715	1,617	1,813	**38,000**	**38,100**	2,091	1,993	2,189	**44,000**	**44,100**	2,467	2,369	2,566
32,100	**32,200**	1,721	1,623	1,820	**38,100**	**38,200**	2,097	1,999	2,196	**44,100**	**44,200**	2,474	2,376	2,572
32,200	**32,300**	1,728	1,629	1,826	**38,200**	**38,300**	2,104	2,006	2,202	**44,200**	**44,300**	2,480	2,382	2,578
32,300	**32,400**	1,734	1,636	1,832	**38,300**	**38,400**	2,110	2,012	2,208	**44,300**	**44,400**	2,486	2,388	2,584
32,400	**32,500**	1,740	1,642	1,838	**38,400**	**38,500**	2,116	2,018	2,215	**44,400**	**44,500**	2,492	2,394	2,591
32,500	**32,600**	1,746	1,648	1,845	**38,500**	**38,600**	2,123	2,024	2,221	**44,500**	**44,600**	2,499	2,401	2,597
32,600	**32,700**	1,753	1,655	1,851	**38,600**	**38,700**	2,129	2,031	2,227	**44,600**	**44,700**	2,505	2,407	2,603
32,700	**32,800**	1,759	1,661	1,857	**38,700**	**38,800**	2,135	2,037	2,233	**44,700**	**44,800**	2,511	2,413	2,610
32,800	**32,900**	1,765	1,667	1,863	**38,800**	**38,900**	2,141	2,043	2,240	**44,800**	**44,900**	2,518	2,419	2,616
32,900	**33,000**	1,771	1,673	1,870	**38,900**	**39,000**	2,148	2,050	2,246	**44,900**	**45,000**	2,524	2,426	2,622
33,000					**39,000**					**45,000**				
33,000	**33,100**	1,778	1,680	1,876	**39,000**	**39,100**	2,154	2,056	2,252	**45,000**	**45,100**	2,530	2,432	2,628
33,100	**33,200**	1,784	1,686	1,882	**39,100**	**39,200**	2,160	2,062	2,258	**45,100**	**45,200**	2,536	2,438	2,635
33,200	**33,300**	1,790	1,692	1,888	**39,200**	**39,300**	2,166	2,068	2,265	**45,200**	**45,300**	2,543	2,445	2,641
33,300	**33,400**	1,796	1,698	1,895	**39,300**	**39,400**	2,173	2,075	2,271	**45,300**	**45,400**	2,549	2,451	2,647
33,400	**33,500**	1,803	1,705	1,901	**39,400**	**39,500**	2,179	2,081	2,277	**45,400**	**45,500**	2,555	2,457	2,653
33,500	**33,600**	1,809	1,711	1,907	**39,500**	**39,600**	2,185	2,087	2,283	**45,500**	**45,600**	2,561	2,463	2,660
33,600	**33,700**	1,815	1,717	1,914	**39,600**	**39,700**	2,191	2,093	2,290	**45,600**	**45,700**	2,568	2,470	2,666
33,700	**33,800**	1,822	1,724	1,920	**39,700**	**39,800**	2,198	2,100	2,296	**45,700**	**45,800**	2,574	2,476	2,672
33,800	**33,900**	1,828	1,730	1,926	**39,800**	**39,900**	2,204	2,106	2,302	**45,800**	**45,900**	2,580	2,482	2,679
33,900	**34,000**	1,834	1,736	1,932	**39,900**	**40,000**	2,210	2,112	2,309	**45,900**	**46,000**	2,586	2,488	2,685
34,000					**40,000**					**46,000**				
34,000	**34,100**	1,840	1,742	1,939	**40,000**	**40,100**	2,217	2,119	2,315	**46,000**	**46,100**	2,593	2,495	2,691
34,100	**34,200**	1,847	1,749	1,945	**40,100**	**40,200**	2,223	2,125	2,321	**46,100**	**46,200**	2,599	2,501	2,697
34,200	**34,300**	1,853	1,755	1,951	**40,200**	**40,300**	2,229	2,131	2,327	**46,200**	**46,300**	2,605	2,507	2,704
34,300	**34,400**	1,859	1,761	1,957	**40,300**	**40,400**	2,235	2,137	2,334	**46,300**	**46,400**	2,612	2,514	2,710
34,400	**34,500**	1,865	1,767	1,964	**40,400**	**40,500**	2,242	2,144	2,340	**46,400**	**46,500**	2,618	2,520	2,716
34,500	**34,600**	1,872	1,774	1,970	**40,500**	**40,600**	2,248	2,150	2,346	**46,500**	**46,600**	2,624	2,526	2,722
34,600	**34,700**	1,878	1,780	1,976	**40,600**	**40,700**	2,254	2,156	2,352	**46,600**	**46,700**	2,630	2,532	2,729
34,700	**34,800**	1,884	1,786	1,983	**40,700**	**40,800**	2,260	2,162	2,359	**46,700**	**46,800**	2,637	2,539	2,735
34,800	**34,900**	1,891	1,792	1,989	**40,800**	**40,900**	2,267	2,169	2,365	**46,800**	**46,900**	2,643	2,545	2,741
34,900	**35,000**	1,897	1,799	1,995	**40,900**	**41,000**	2,273	2,175	2,371	**46,900**	**47,000**	2,649	2,551	2,747

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If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					**53,000**					**59,000**				
47,000	**47,100**	2,655	2,557	2,754	**53,000**	**53,100**	3,032	2,934	3,130	**59,000**	**59,100**	3,408	3,310	3,506
47,100	**47,200**	2,662	2,564	2,760	**53,100**	**53,200**	3,038	2,940	3,136	**59,100**	**59,200**	3,414	3,316	3,512
47,200	**47,300**	2,668	2,570	2,766	**53,200**	**53,300**	3,044	2,946	3,142	**59,200**	**59,300**	3,420	3,322	3,519
47,300	**47,400**	2,674	2,576	2,773	**53,300**	**53,400**	3,050	2,952	3,149	**59,300**	**59,400**	3,427	3,329	3,525
47,400	**47,500**	2,681	2,582	2,779	**53,400**	**53,500**	3,057	2,959	3,155	**59,400**	**59,500**	3,433	3,335	3,531
47,500	**47,600**	2,687	2,589	2,785	**53,500**	**53,600**	3,063	2,965	3,161	**59,500**	**59,600**	3,439	3,341	3,537
47,600	**47,700**	2,693	2,595	2,791	**53,600**	**53,700**	3,069	2,971	3,168	**59,600**	**59,700**	3,445	3,347	3,544
47,700	**47,800**	2,699	2,601	2,798	**53,700**	**53,800**	3,076	2,978	3,174	**59,700**	**59,800**	3,452	3,354	3,550
47,800	**47,900**	2,706	2,608	2,804	**53,800**	**53,900**	3,082	2,984	3,180	**59,800**	**59,900**	3,458	3,360	3,556
47,900	**48,000**	2,712	2,614	2,810	**53,900**	**54,000**	3,088	2,990	3,186	**59,900**	**60,000**	3,464	3,366	3,563
48,000					**54,000**					**60,000**				
48,000	**48,100**	2,718	2,620	2,816	**54,000**	**54,100**	3,094	2,996	3,193	**60,000**	**60,100**	3,471	3,373	3,569
48,100	**48,200**	2,724	2,626	2,823	**54,100**	**54,200**	3,101	3,003	3,199	**60,100**	**60,200**	3,477	3,379	3,575
48,200	**48,300**	2,731	2,633	2,829	**54,200**	**54,300**	3,107	3,009	3,205	**60,200**	**60,300**	3,483	3,385	3,581
48,300	**48,400**	2,737	2,639	2,835	**54,300**	**54,400**	3,113	3,015	3,211	**60,300**	**60,400**	3,489	3,391	3,588
48,400	**48,500**	2,743	2,645	2,842	**54,400**	**54,500**	3,119	3,021	3,218	**60,400**	**60,500**	3,496	3,398	3,594
48,500	**48,600**	2,750	2,651	2,848	**54,500**	**54,600**	3,126	3,028	3,224	**60,500**	**60,600**	3,502	3,404	3,600
48,600	**48,700**	2,756	2,658	2,854	**54,600**	**54,700**	3,132	3,034	3,230	**60,600**	**60,700**	3,508	3,410	3,606
48,700	**48,800**	2,762	2,664	2,860	**54,700**	**54,800**	3,138	3,040	3,237	**60,700**	**60,800**	3,514	3,416	3,613
48,800	**48,900**	2,768	2,670	2,867	**54,800**	**54,900**	3,145	3,046	3,243	**60,800**	**60,900**	3,521	3,423	3,619
48,900	**49,000**	2,775	2,677	2,873	**54,900**	**55,000**	3,151	3,053	3,249	**60,900**	**61,000**	3,527	3,429	3,625
49,000					**55,000**					**61,000**				
49,000	**49,100**	2,781	2,683	2,879	**55,000**	**55,100**	3,157	3,059	3,255	**61,000**	**61,100**	3,533	3,435	3,632
49,100	**49,200**	2,787	2,689	2,885	**55,100**	**55,200**	3,163	3,065	3,262	**61,100**	**61,200**	3,540	3,441	3,638
49,200	**49,300**	2,793	2,695	2,892	**55,200**	**55,300**	3,170	3,072	3,268	**61,200**	**61,300**	3,546	3,448	3,644
49,300	**49,400**	2,800	2,702	2,898	**55,300**	**55,400**	3,176	3,078	3,274	**61,300**	**61,400**	3,552	3,454	3,650
49,400	**49,500**	2,806	2,708	2,904	**55,400**	**55,500**	3,182	3,084	3,280	**61,400**	**61,500**	3,558	3,460	3,657
49,500	**49,600**	2,812	2,714	2,910	**55,500**	**55,600**	3,188	3,090	3,287	**61,500**	**61,600**	3,565	3,467	3,663
49,600	**49,700**	2,818	2,720	2,917	**55,600**	**55,700**	3,195	3,097	3,293	**61,600**	**61,700**	3,571	3,473	3,669
49,700	**49,800**	2,825	2,727	2,923	**55,700**	**55,800**	3,201	3,103	3,299	**61,700**	**61,800**	3,577	3,479	3,675
49,800	**49,900**	2,831	2,733	2,929	**55,800**	**55,900**	3,207	3,109	3,306	**61,800**	**61,900**	3,583	3,485	3,682
49,900	**50,000**	2,837	2,739	2,936	**55,900**	**56,000**	3,213	3,115	3,312	**61,900**	**62,000**	3,590	3,492	3,688
50,000					**56,000**					**62,000**				
50,000	**50,100**	2,844	2,746	2,942	**56,000**	**56,100**	3,220	3,122	3,318	**62,000**	**62,100**	3,596	3,498	3,694
50,100	**50,200**	2,850	2,752	2,948	**56,100**	**56,200**	3,226	3,128	3,324	**62,100**	**62,200**	3,602	3,504	3,701
50,200	**50,300**	2,856	2,758	2,954	**56,200**	**56,300**	3,232	3,134	3,331	**62,200**	**62,300**	3,609	3,510	3,707
50,300	**50,400**	2,862	2,764	2,961	**56,300**	**56,400**	3,239	3,141	3,337	**62,300**	**62,400**	3,615	3,517	3,713
50,400	**50,500**	2,869	2,771	2,967	**56,400**	**56,500**	3,245	3,147	3,343	**62,400**	**62,500**	3,621	3,523	3,719
50,500	**50,600**	2,875	2,777	2,973	**56,500**	**56,600**	3,251	3,153	3,349	**62,500**	**62,600**	3,627	3,529	3,726
50,600	**50,700**	2,881	2,783	2,979	**56,600**	**56,700**	3,257	3,159	3,356	**62,600**	**62,700**	3,634	3,536	3,732
50,700	**50,800**	2,887	2,789	2,986	**56,700**	**56,800**	3,264	3,166	3,362	**62,700**	**62,800**	3,640	3,542	3,738
50,800	**50,900**	2,894	2,796	2,992	**56,800**	**56,900**	3,270	3,172	3,368	**62,800**	**62,900**	3,646	3,548	3,744
50,900	**51,000**	2,900	2,802	2,998	**56,900**	**57,000**	3,276	3,178	3,374	**62,900**	**63,000**	3,652	3,554	3,751
51,000					**57,000**					**63,000**				
51,000	**51,100**	2,906	2,808	3,005	**57,000**	**57,100**	3,282	3,184	3,381	**63,000**	**63,100**	3,659	3,561	3,757
51,100	**51,200**	2,913	2,814	3,011	**57,100**	**57,200**	3,289	3,191	3,387	**63,100**	**63,200**	3,665	3,567	3,763
51,200	**51,300**	2,919	2,821	3,017	**57,200**	**57,300**	3,295	3,197	3,393	**63,200**	**63,300**	3,671	3,573	3,769
51,300	**51,400**	2,925	2,827	3,023	**57,300**	**57,400**	3,301	3,203	3,400	**63,300**	**63,400**	3,677	3,579	3,776
51,400	**51,500**	2,931	2,833	3,030	**57,400**	**57,500**	3,308	3,209	3,406	**63,400**	**63,500**	3,684	3,586	3,782
51,500	**51,600**	2,938	2,840	3,036	**57,500**	**57,600**	3,314	3,216	3,412	**63,500**	**63,600**	3,690	3,592	3,788
51,600	**51,700**	2,944	2,846	3,042	**57,600**	**57,700**	3,320	3,222	3,418	**63,600**	**63,700**	3,696	3,598	3,795
51,700	**51,800**	2,950	2,852	3,048	**57,700**	**57,800**	3,326	3,228	3,425	**63,700**	**63,800**	3,703	3,605	3,801
51,800	**51,900**	2,956	2,858	3,055	**57,800**	**57,900**	3,333	3,235	3,431	**63,800**	**63,900**	3,709	3,611	3,807
51,900	**52,000**	2,963	2,865	3,061	**57,900**	**58,000**	3,339	3,241	3,437	**63,900**	**64,000**	3,715	3,617	3,813
52,000					**58,000**					**64,000**				
52,000	**52,100**	2,969	2,871	3,067	**58,000**	**58,100**	3,345	3,247	3,443	**64,000**	**64,100**	3,721	3,623	3,820
52,100	**52,200**	2,975	2,877	3,074	**58,100**	**58,200**	3,351	3,253	3,450	**64,100**	**64,200**	3,728	3,630	3,826
52,200	**52,300**	2,982	2,883	3,080	**58,200**	**58,300**	3,358	3,260	3,456	**64,200**	**64,300**	3,734	3,636	3,832
52,300	**52,400**	2,988	2,890	3,086	**58,300**	**58,400**	3,364	3,266	3,462	**64,300**	**64,400**	3,740	3,642	3,838
52,400	**52,500**	2,994	2,896	3,092	**58,400**	**58,500**	3,370	3,272	3,469	**64,400**	**64,500**	3,746	3,648	3,845
52,500	**52,600**	3,000	2,902	3,099	**58,500**	**58,600**	3,377	3,278	3,475	**64,500**	**64,600**	3,753	3,655	3,851
52,600	**52,700**	3,007	2,909	3,105	**58,600**	**58,700**	3,383	3,285	3,481	**64,600**	**64,700**	3,759	3,661	3,857
52,700	**52,800**	3,013	2,915	3,111	**58,700**	**58,800**	3,389	3,291	3,487	**64,700**	**64,800**	3,765	3,667	3,864
52,800	**52,900**	3,019	2,921	3,117	**58,800**	**58,900**	3,395	3,297	3,494	**64,800**	**64,900**	3,772	3,673	3,870
52,900	**53,000**	3,025	2,927	3,124	**58,900**	**59,000**	3,402	3,304	3,500	**64,900**	**65,000**	3,778	3,680	3,876

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If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
65,000					**71,000**					**77,000**				
65,000	**65,100**	3,784	3,686	3,882	**71,000**	**71,100**	4,160	4,062	4,259	**77,000**	**77,100**	4,536	4,438	4,635
65,100	**65,200**	3,790	3,692	3,889	**71,100**	**71,200**	4,167	4,068	4,265	**77,100**	**77,200**	4,543	4,445	4,641
65,200	**65,300**	3,797	3,699	3,895	**71,200**	**71,300**	4,173	4,075	4,271	**77,200**	**77,300**	4,549	4,451	4,647
65,300	**65,400**	3,803	3,705	3,901	**71,300**	**71,400**	4,179	4,081	4,277	**77,300**	**77,400**	4,555	4,457	4,654
65,400	**65,500**	3,809	3,711	3,907	**71,400**	**71,500**	4,185	4,087	4,284	**77,400**	**77,500**	4,562	4,463	4,660
65,500	**65,600**	3,815	3,717	3,914	**71,500**	**71,600**	4,192	4,094	4,290	**77,500**	**77,600**	4,568	4,470	4,666
65,600	**65,700**	3,822	3,724	3,920	**71,600**	**71,700**	4,198	4,100	4,296	**77,600**	**77,700**	4,574	4,476	4,672
65,700	**65,800**	3,828	3,730	3,926	**71,700**	**71,800**	4,204	4,106	4,302	**77,700**	**77,800**	4,580	4,482	4,679
65,800	**65,900**	3,834	3,736	3,933	**71,800**	**71,900**	4,210	4,112	4,309	**77,800**	**77,900**	4,587	4,489	4,685
65,900	**66,000**	3,840	3,742	3,939	**71,900**	**72,000**	4,217	4,119	4,315	**77,900**	**78,000**	4,593	4,495	4,691
66,000					**72,000**					**78,000**				
66,000	**66,100**	3,847	3,749	3,945	**72,000**	**72,100**	4,223	4,125	4,321	**78,000**	**78,100**	4,599	4,501	4,697
66,100	**66,200**	3,853	3,755	3,951	**72,100**	**72,200**	4,229	4,131	4,328	**78,100**	**78,200**	4,605	4,507	4,704
66,200	**66,300**	3,859	3,761	3,958	**72,200**	**72,300**	4,236	4,137	4,334	**78,200**	**78,300**	4,612	4,514	4,710
66,300	**66,400**	3,866	3,768	3,964	**72,300**	**72,400**	4,242	4,144	4,340	**78,300**	**78,400**	4,618	4,520	4,716
66,400	**66,500**	3,872	3,774	3,970	**72,400**	**72,500**	4,248	4,150	4,346	**78,400**	**78,500**	4,624	4,526	4,723
66,500	**66,600**	3,878	3,780	3,976	**72,500**	**72,600**	4,254	4,156	4,353	**78,500**	**78,600**	4,631	4,532	4,729
66,600	**66,700**	3,884	3,786	3,983	**72,600**	**72,700**	4,261	4,163	4,359	**78,600**	**78,700**	4,637	4,539	4,735
66,700	**66,800**	3,891	3,793	3,989	**72,700**	**72,800**	4,267	4,169	4,365	**78,700**	**78,800**	4,643	4,545	4,741
66,800	**66,900**	3,897	3,799	3,995	**72,800**	**72,900**	4,273	4,175	4,371	**78,800**	**78,900**	4,649	4,551	4,748
66,900	**67,000**	3,903	3,805	4,001	**72,900**	**73,000**	4,279	4,181	4,378	**78,900**	**79,000**	4,656	4,558	4,754
67,000					**73,000**					**79,000**				
67,000	**67,100**	3,909	3,811	4,008	**73,000**	**73,100**	4,286	4,188	4,384	**79,000**	**79,100**	4,662	4,564	4,760
67,100	**67,200**	3,916	3,818	4,014	**73,100**	**73,200**	4,292	4,194	4,390	**79,100**	**79,200**	4,668	4,570	4,766
67,200	**67,300**	3,922	3,824	4,020	**73,200**	**73,300**	4,298	4,200	4,396	**79,200**	**79,300**	4,674	4,576	4,773
67,300	**67,400**	3,928	3,830	4,027	**73,300**	**73,400**	4,304	4,206	4,403	**79,300**	**79,400**	4,681	4,583	4,779
67,400	**67,500**	3,935	3,836	4,033	**73,400**	**73,500**	4,311	4,213	4,409	**79,400**	**79,500**	4,687	4,589	4,785
67,500	**67,600**	3,941	3,843	4,039	**73,500**	**73,600**	4,317	4,219	4,415	**79,500**	**79,600**	4,693	4,595	4,791
67,600	**67,700**	3,947	3,849	4,045	**73,600**	**73,700**	4,323	4,225	4,422	**79,600**	**79,700**	4,699	4,601	4,798
67,700	**67,800**	3,953	3,855	4,052	**73,700**	**73,800**	4,330	4,232	4,428	**79,700**	**79,800**	4,706	4,608	4,804
67,800	**67,900**	3,960	3,862	4,058	**73,800**	**73,900**	4,336	4,238	4,434	**79,800**	**79,900**	4,712	4,614	4,810
67,900	**68,000**	3,966	3,868	4,064	**73,900**	**74,000**	4,342	4,244	4,440	**79,900**	**80,000**	4,718	4,620	4,817
68,000					**74,000**					**80,000**				
68,000	**68,100**	3,972	3,874	4,070	**74,000**	**74,100**	4,348	4,250	4,447	**80,000**	**80,100**	4,725	4,627	4,823
68,100	**68,200**	3,978	3,880	4,077	**74,100**	**74,200**	4,355	4,257	4,453	**80,100**	**80,200**	4,731	4,633	4,829
68,200	**68,300**	3,985	3,887	4,083	**74,200**	**74,300**	4,361	4,263	4,459	**80,200**	**80,300**	4,737	4,639	4,835
68,300	**68,400**	3,991	3,893	4,089	**74,300**	**74,400**	4,367	4,269	4,465	**80,300**	**80,400**	4,743	4,645	4,842
68,400	**68,500**	3,997	3,899	4,096	**74,400**	**74,500**	4,373	4,275	4,472	**80,400**	**80,500**	4,750	4,652	4,848
68,500	**68,600**	4,004	3,905	4,102	**74,500**	**74,600**	4,380	4,282	4,478	**80,500**	**80,600**	4,756	4,658	4,854
68,600	**68,700**	4,010	3,912	4,108	**74,600**	**74,700**	4,386	4,288	4,484	**80,600**	**80,700**	4,762	4,664	4,860
68,700	**68,800**	4,016	3,918	4,114	**74,700**	**74,800**	4,392	4,294	4,491	**80,700**	**80,800**	4,768	4,670	4,867
68,800	**68,900**	4,022	3,924	4,121	**74,800**	**74,900**	4,399	4,300	4,497	**80,800**	**80,900**	4,775	4,677	4,873
68,900	**69,000**	4,029	3,931	4,127	**74,900**	**75,000**	4,405	4,307	4,503	**80,900**	**81,000**	4,781	4,683	4,879
69,000					**75,000**					**81,000**				
69,000	**69,100**	4,035	3,937	4,133	**75,000**	**75,100**	4,411	4,313	4,509	**81,000**	**81,100**	4,787	4,689	4,886
69,100	**69,200**	4,041	3,943	4,139	**75,100**	**75,200**	4,417	4,319	4,516	**81,100**	**81,200**	4,794	4,695	4,892
69,200	**69,300**	4,047	3,949	4,146	**75,200**	**75,300**	4,424	4,326	4,522	**81,200**	**81,300**	4,800	4,702	4,898
69,300	**69,400**	4,054	3,956	4,152	**75,300**	**75,400**	4,430	4,332	4,528	**81,300**	**81,400**	4,806	4,708	4,904
69,400	**69,500**	4,060	3,962	4,158	**75,400**	**75,500**	4,436	4,338	4,534	**81,400**	**81,500**	4,812	4,714	4,911
69,500	**69,600**	4,066	3,968	4,164	**75,500**	**75,600**	4,442	4,344	4,541	**81,500**	**81,600**	4,819	4,721	4,917
69,600	**69,700**	4,072	3,974	4,171	**75,600**	**75,700**	4,449	4,351	4,547	**81,600**	**81,700**	4,825	4,727	4,923
69,700	**69,800**	4,079	3,981	4,177	**75,700**	**75,800**	4,455	4,357	4,553	**81,700**	**81,800**	4,831	4,733	4,929
69,800	**69,900**	4,085	3,987	4,183	**75,800**	**75,900**	4,461	4,363	4,560	**81,800**	**81,900**	4,837	4,739	4,936
69,900	**70,000**	4,091	3,993	4,190	**75,900**	**76,000**	4,467	4,369	4,566	**81,900**	**82,000**	4,844	4,746	4,942
70,000					**76,000**					**82,000**				
70,000	**70,100**	4,098	4,000	4,196	**76,000**	**76,100**	4,474	4,376	4,572	**82,000**	**82,100**	4,850	4,752	4,948
70,100	**70,200**	4,104	4,006	4,202	**76,100**	**76,200**	4,480	4,382	4,578	**82,100**	**82,200**	4,856	4,758	4,955
70,200	**70,300**	4,110	4,012	4,208	**76,200**	**76,300**	4,486	4,388	4,585	**82,200**	**82,300**	4,863	4,764	4,961
70,300	**70,400**	4,116	4,018	4,215	**76,300**	**76,400**	4,493	4,395	4,591	**82,300**	**82,400**	4,869	4,771	4,967
70,400	**70,500**	4,123	4,025	4,221	**76,400**	**76,500**	4,499	4,401	4,597	**82,400**	**82,500**	4,875	4,777	4,973
70,500	**70,600**	4,129	4,031	4,227	**76,500**	**76,600**	4,505	4,407	4,603	**82,500**	**82,600**	4,881	4,783	4,980
70,600	**70,700**	4,135	4,037	4,233	**76,600**	**76,700**	4,511	4,413	4,610	**82,600**	**82,700**	4,888	4,790	4,986
70,700	**70,800**	4,141	4,043	4,240	**76,700**	**76,800**	4,518	4,420	4,616	**82,700**	**82,800**	4,894	4,796	4,992
70,800	**70,900**	4,148	4,050	4,246	**76,800**	**76,900**	4,524	4,426	4,622	**82,800**	**82,900**	4,900	4,802	4,998
70,900	**71,000**	4,154	4,056	4,252	**76,900**	**77,000**	4,530	4,432	4,628	**82,900**	**83,000**	4,906	4,808	5,005

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					**89,000**					**95,000**				
83,000	**83,100**	4,913	4,815	5,011	**89,000**	**89,100**	5,289	5,191	5,387	**95,000**	**95,100**	5,665	5,567	5,763
83,100	**83,200**	4,919	4,821	5,017	**89,100**	**89,200**	5,295	5,197	5,393	**95,100**	**95,200**	5,671	5,573	5,770
83,200	**83,300**	4,925	4,827	5,023	**89,200**	**89,300**	5,301	5,203	5,400	**95,200**	**95,300**	5,678	5,580	5,776
83,300	**83,400**	4,931	4,833	5,030	**89,300**	**89,400**	5,308	5,210	5,406	**95,300**	**95,400**	5,684	5,586	5,782
83,400	**83,500**	4,938	4,840	5,036	**89,400**	**89,500**	5,314	5,216	5,412	**95,400**	**95,500**	5,690	5,592	5,788
83,500	**83,600**	4,944	4,846	5,042	**89,500**	**89,600**	5,320	5,222	5,418	**95,500**	**95,600**	5,696	5,598	5,795
83,600	**83,700**	4,950	4,852	5,049	**89,600**	**89,700**	5,326	5,228	5,425	**95,600**	**95,700**	5,703	5,605	5,801
83,700	**83,800**	4,957	4,859	5,055	**89,700**	**89,800**	5,333	5,235	5,431	**95,700**	**95,800**	5,709	5,611	5,807
83,800	**83,900**	4,963	4,865	5,061	**89,800**	**89,900**	5,339	5,241	5,437	**95,800**	**95,900**	5,715	5,617	5,814
83,900	**84,000**	4,969	4,871	5,067	**89,900**	**90,000**	5,345	5,247	5,444	**95,900**	**96,000**	5,721	5,623	5,820
84,000					**90,000**					**96,000**				
84,000	**84,100**	4,975	4,877	5,074	**90,000**	**90,100**	5,352	5,254	5,450	**96,000**	**96,100**	5,728	5,630	5,826
84,100	**84,200**	4,982	4,884	5,080	**90,100**	**90,200**	5,358	5,260	5,456	**96,100**	**96,200**	5,734	5,636	5,832
84,200	**84,300**	4,988	4,890	5,086	**90,200**	**90,300**	5,364	5,266	5,462	**96,200**	**96,300**	5,740	5,642	5,839
84,300	**84,400**	4,994	4,896	5,092	**90,300**	**90,400**	5,370	5,272	5,469	**96,300**	**96,400**	5,747	5,649	5,845
84,400	**84,500**	5,000	4,902	5,099	**90,400**	**90,500**	5,377	5,279	5,475	**96,400**	**96,500**	5,753	5,655	5,851
84,500	**84,600**	5,007	4,909	5,105	**90,500**	**90,600**	5,383	5,285	5,481	**96,500**	**96,600**	5,759	5,661	5,857
84,600	**84,700**	5,013	4,915	5,111	**90,600**	**90,700**	5,389	5,291	5,487	**96,600**	**96,700**	5,765	5,667	5,864
84,700	**84,800**	5,019	4,921	5,118	**90,700**	**90,800**	5,395	5,297	5,494	**96,700**	**96,800**	5,772	5,674	5,870
84,800	**84,900**	5,026	4,927	5,124	**90,800**	**90,900**	5,402	5,304	5,500	**96,800**	**96,900**	5,778	5,680	5,876
84,900	**85,000**	5,032	4,934	5,130	**90,900**	**91,000**	5,408	5,310	5,506	**96,900**	**97,000**	5,784	5,686	5,882
85,000					**91,000**					**97,000**				
85,000	**85,100**	5,038	4,940	5,136	**91,000**	**91,100**	5,414	5,316	5,513	**97,000**	**97,100**	5,790	5,692	5,889
85,100	**85,200**	5,044	4,946	5,143	**91,100**	**91,200**	5,421	5,322	5,519	**97,100**	**97,200**	5,797	5,699	5,895
85,200	**85,300**	5,051	4,953	5,149	**91,200**	**91,300**	5,427	5,329	5,525	**97,200**	**97,300**	5,803	5,705	5,901
85,300	**85,400**	5,057	4,959	5,155	**91,300**	**91,400**	5,433	5,335	5,531	**97,300**	**97,400**	5,809	5,711	5,908
85,400	**85,500**	5,063	4,965	5,161	**91,400**	**91,500**	5,439	5,341	5,538	**97,400**	**97,500**	5,816	5,717	5,914
85,500	**85,600**	5,069	4,971	5,168	**91,500**	**91,600**	5,446	5,348	5,544	**97,500**	**97,600**	5,822	5,724	5,920
85,600	**85,700**	5,076	4,978	5,174	**91,600**	**91,700**	5,452	5,354	5,550	**97,600**	**97,700**	5,828	5,730	5,926
85,700	**85,800**	5,082	4,984	5,180	**91,700**	**91,800**	5,458	5,360	5,556	**97,700**	**97,800**	5,834	5,736	5,933
85,800	**85,900**	5,088	4,990	5,187	**91,800**	**91,900**	5,464	5,366	5,563	**97,800**	**97,900**	5,841	5,743	5,939
85,900	**86,000**	5,094	4,996	5,193	**91,900**	**92,000**	5,471	5,373	5,569	**97,900**	**98,000**	5,847	5,749	5,945
86,000					**92,000**					**98,000**				
86,000	**86,100**	5,101	5,003	5,199	**92,000**	**92,100**	5,477	5,379	5,575	**98,000**	**98,100**	5,853	5,755	5,951
86,100	**86,200**	5,107	5,009	5,205	**92,100**	**92,200**	5,483	5,385	5,582	**98,100**	**98,200**	5,859	5,761	5,958
86,200	**86,300**	5,113	5,015	5,212	**92,200**	**92,300**	5,490	5,391	5,588	**98,200**	**98,300**	5,866	5,768	5,964
86,300	**86,400**	5,120	5,022	5,218	**92,300**	**92,400**	5,496	5,398	5,594	**98,300**	**98,400**	5,872	5,774	5,970
86,400	**86,500**	5,126	5,028	5,224	**92,400**	**92,500**	5,502	5,404	5,600	**98,400**	**98,500**	5,878	5,780	5,977
86,500	**86,600**	5,132	5,034	5,230	**92,500**	**92,600**	5,508	5,410	5,607	**98,500**	**98,600**	5,885	5,786	5,983
86,600	**86,700**	5,138	5,040	5,237	**92,600**	**92,700**	5,515	5,417	5,613	**98,600**	**98,700**	5,891	5,793	5,989
86,700	**86,800**	5,145	5,047	5,243	**92,700**	**92,800**	5,521	5,423	5,619	**98,700**	**98,800**	5,897	5,799	5,995
86,800	**86,900**	5,151	5,053	5,249	**92,800**	**92,900**	5,527	5,429	5,625	**98,800**	**98,900**	5,903	5,805	6,002
86,900	**87,000**	5,157	5,059	5,255	**92,900**	**93,000**	5,533	5,435	5,632	**98,900**	**99,000**	5,910	5,812	6,008
87,000					**93,000**					**99,000**				
87,000	**87,100**	5,163	5,065	5,262	**93,000**	**93,100**	5,540	5,442	5,638	**99,000**	**99,100**	5,916	5,818	6,014
87,100	**87,200**	5,170	5,072	5,268	**93,100**	**93,200**	5,546	5,448	5,644	**99,100**	**99,200**	5,922	5,824	6,020
87,200	**87,300**	5,176	5,078	5,274	**93,200**	**93,300**	5,552	5,454	5,650	**99,200**	**99,300**	5,928	5,830	6,027
87,300	**87,400**	5,182	5,084	5,281	**93,300**	**93,400**	5,558	5,460	5,657	**99,300**	**99,400**	5,935	5,837	6,033
87,400	**87,500**	5,189	5,090	5,287	**93,400**	**93,500**	5,565	5,467	5,663	**99,400**	**99,500**	5,941	5,843	6,039
87,500	**87,600**	5,195	5,097	5,293	**93,500**	**93,600**	5,571	5,473	5,669	**99,500**	**99,600**	5,947	5,849	6,045
87,600	**87,700**	5,201	5,103	5,299	**93,600**	**93,700**	5,577	5,479	5,676	**99,600**	**99,700**	5,953	5,855	6,052
87,700	**87,800**	5,207	5,109	5,306	**93,700**	**93,800**	5,584	5,486	5,682	**99,700**	**99,800**	5,960	5,862	6,058
87,800	**87,900**	5,214	5,116	5,312	**93,800**	**93,900**	5,590	5,492	5,688	**99,800**	**99,900**	5,966	5,868	6,064
87,900	**88,000**	5,220	5,122	5,318	**93,900**	**94,000**	5,596	5,498	5,694	**99,900**	**100,000**	5,972	5,874	6,071
88,000					**94,000**									
88,000	**88,100**	5,226	5,128	5,324	**94,000**	**94,100**	5,602	5,504	5,701					
88,100	**88,200**	5,232	5,134	5,331	**94,100**	**94,200**	5,609	5,511	5,707					
88,200	**88,300**	5,239	5,141	5,337	**94,200**	**94,300**	5,615	5,517	5,713					
88,300	**88,400**	5,245	5,147	5,343	**94,300**	**94,400**	5,621	5,523	5,719					
88,400	**88,500**	5,251	5,153	5,350	**94,400**	**94,500**	5,627	5,529	5,726					
88,500	**88,600**	5,258	5,159	5,356	**94,500**	**94,600**	5,634	5,536	5,732					
88,600	**88,700**	5,264	5,166	5,362	**94,600**	**94,700**	5,640	5,542	5,738					
88,700	**88,800**	5,270	5,172	5,368	**94,700**	**94,800**	5,646	5,548	5,745					
88,800	**88,900**	5,276	5,178	5,375	**94,800**	**94,900**	5,653	5,554	5,751					
88,900	**89,000**	5,283	5,185	5,381	**94,900**	**95,000**	5,659	5,561	5,757					

$100,000 or over –
use the
Tax Computation Worksheet
on page 48

2014 Tax Computation Worksheet – Line 40

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is $100,000 or more.

Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least $100,000 but less than $240,190	$	x 6.27% (.0627)	$	$ 294.57	$
$240,190 or over	$	x 7.65% (.0765)	$	$3,609.19	$

Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least $100,000 but less than $320,250	$	x 6.27% (.0627)	$	$ 392.62	$
$320,250 or over	$	x 7.65% (.0765)	$	$4,812.07	$

Section C – Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 39 is –	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least $100,000 but less than $160,130	$	x 6.27% (.0627)	$	$ 196.29	$
$160,130 or over	$	x 7.65% (.0765)	$	$2,406.08	$

LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, enclose an additional sheet describing your particular circumstances.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please ✓ one: (If married filing joint return check one box for each spouse.)

You	Spouse	
☐	☐	Full-year Wisconsin resident; did not change domicile from Wisconsin during 2014.
☐	☐	Changed legal residence from Wisconsin during 2014; have not moved back to Wisconsin.
☐	☐	Changed legal residence from Wisconsin during or before 2014; have moved back to Wisconsin.
☐	☐	Changed legal residence to Wisconsin from _____ *(state)* on _____ *(date)* during 2014; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
☐	☐	Was a nonresident of Wisconsin for all of 2014. Resident of _____ *(Nonresident alien; please indicate country)*

If you changed your legal residence from Wisconsin during 2013 or 2014 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin?_____
   b. When you moved from Wisconsin, did you intend to move back to Wisconsin?_____ If yes, when?_____
   c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin.
   _____
2. Did you establish a legal residence in another state?_____ If yes, in which state and on what date?_____
   _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin._____
4. When were you physically present in your new state of legal residence (please list dates)?_____
5. Did your spouse and dependent children (if any) move to your new state of legal residence?_____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence?_____
   b. Was your job ☐ permanent, ☐ temporary, or ☐ seasonal? Check one and explain _____
   _____
7. In your new state of legal residence, referred to in question 2, did you:
   a. Register to vote?_____ If yes, when?_____ If no, why not? _____
   b. Purchase a home?_____ If yes, when?_____ If no, why not? _____
   c. Obtain a driver's license? _____ If yes, when?_____ If no, why not? _____
   d. Register an auto or other vehicle?_____ If yes, when?_____ If no, why not? _____
   e. File resident income tax returns?_____ If yes, what years filed?_____ If no, why not?_____
8. Since changing your legal residence from Wisconsin, have you:
   a. Performed services for income in Wisconsin?_____ If yes, when?_____
   b. Purchased/renewed Wisconsin auto license plates?_____ If yes, when?_____
   c. Renewed a Wisconsin driver's license? _____ If yes, when?_____
   d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when?_____
   e. Attended or sent your children to Wisconsin schools?_____ If yes, when?_____
   f. Purchased a Wisconsin resident hunting, fishing, or trapping license?_____ If yes, when?_____
   Type of license?_____ County purchased in?_____
   g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance?_____
   h. Listed Wisconsin as your state of legal residence for purposes of your will?_____
   i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when?_____
   j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships?_____ If yes, when?_____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
   _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin?_____ If yes, have you disposed of it?_____ If yes, when?_____ If you still own the Wisconsin home, what use do you make of it and how often?_____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2014 tax returns, please explain.
   _____