

Wisconsin income tax Nonresident and part-year resident



For the year January 1 - December 31, 1996, or other tax year beginning _____ _, 1996, ending _

You	ur last name	First name and middle initial	Social security numb	er	If you want \$1 to go to			
.,					State Election Campaign Fund, check box(es). Your spouse			
If a	joint return, spouse's last name	First name and middle initial	Social security numb	er		s) won't change your tax or refund		
Hoi	me address (number and street)		l i i			in name of Wisconsin city, village		
City	var poet office		Otata Zin codo			which you lived at the end of 199 sin (nonresidents leave blank).		
City	y or post office		State Zip code					
- :::			School district numbe	r (see nage 2	7			
FIII	ng status (check only one box)				Village of			
	Single Married filing joint return (even if onl	y one had income)						
			number N		County of			
		spouse's full name and social security						
Do		person). Fill in qualifying person's name	e /					
κe	sident status (check the box(es) that ap Full-year resident of Wisconsin	opiles)						
H	-	of	(state)					
	Part-year resident of Wisconsin from		(State)					
_	Tart your rootaons or visconom non	month/day month/day						
no	come				A. Federal column	B. Wisconsin column		
1	Wages, salaries, tips, etc. (see in	nstructions, page 6)						
2	Interest income (see instructions	, page 7)						
3	Dividend income (see instruction	s, page 7)		3				
4	Taxable refunds, credits, or offse	ets of state and local income taxes	(from federal					
	Form 1040, line 10)			4 _		Not taxable		
5	Alimony received (from federal F	orm 1040, line 11)		5 _		•		
6	Business income or (loss) (from	federal Form 1040, line 12)		6 _				
7	Capital gain or (loss) (see instructions, page 8)			7				
8	Other gains or (losses) (from fed	eral Form 1040, line 14)		8 _				
9	IRA distributions (see instructions, page 8)			9 _				
10	Pensions and annuities (see inst	ructions, page 8)		10 _				
11	Rental real estate, royalties, part	nerships, S corporations, trusts, e	tc.					
)		_	•			
12	, , ,	eral Form 1040, line 18)			•			
13		ee instructions, page 9)			•	•		
14		ructions, page 10)			•			
15	Other income (list type and amou	unt)		_ 15 _	•	•		
6 ∧ -	•			16 _	•			
	ljustments to Income					1		
17a	Your IRA deduction (see instruct					•		
17b		tructions, page 12)				•		
18	- · · · · · · · · · · · · · · · · · · ·	ns, page 12)			•	•		
19	• •	(from federal Form 1040, line 25)		_		•		
20		deduction (see instructions, page		_	•	•		
21		lans (from federal Form 1040, line		_	•	•		
22		avings (from federal Form 1040, lin	,			•		
23		1040, line 29)			•	•		
24		deral Form 1040, line 30 (list type		_	•	•		
25 A A	_	d lines 17a through 24	•••••	25	•	•		
	ljusted Gross Income							
26		line 16, column B. This is your Wis				•		
27		line 16, column A. This is your fed		27	•			
28 Divide line 26, column B by line 27, column A. Carry the decimal to four places. If the amount in column B is more than the amount in column A, fill in 1.00.								
				00				
	inis is the ratio of your Wisconsi	n income to federal income		28	•			

Tax	Computation						
	Fill in Wisconsin income from line 26, column B						
	Fill in federal income from line 27, column A						
31a A	a Aliens: If you were neither a U.S. citizen nor a U.S. resident for all of 1996, check this box (see page 13)			3)	31a		
31b If	f you have unearned income and can be claimed as a dependent on anyone else's	returr	, check this	box			
	also see "Exception" in instructions for line 31e on page 13)						
31c F	Find the standard deduction for amount on line 30 using table on page 22	31c			-		
	Fill in ratio from line 28				_		
31e M	Multiply line 31c by ratio on line 31d. This is your Wisconsin standard deduction				31e		
32 S	Subtract line 31e from line 29. This is your Wisconsin net income				32		
33 T	Fax. Find the tax for amount on line 32 using Form 1NPR tax table, pages 23 through	gh 26			33		
	Dependent credit (don't count yourself or your spouse)						
F	Fill in number of dependents x \$50 =	34			_		
35 S	Senior citizen credit (see page 13)	35			_		
36 V	Nisconsin itemized deduction credit. Attach Schedule 1 (page 3 of Form 1NPR)	36			_		
37 S	School property tax credit (Part-year and full-year Wisconsin residents only)						
а	a. Renters:						
	Rent paid in 1996–heat included Find credit from						
	Rent paid in 1996–heat not included table, page 14	37a					
b	D. Home owners: Find credit from				=		
	Property taxes paid on home in 1996 table, page 14	37b					
38a A	Add lines 34 through 37b				_		
	ill in ratio from line 28				_		
	Multiply line 38a by ratio on line 38b				38c		
	Subtract line 38c from line 33. If line 38c is more than line 33, fill in -0-				=		<u> </u>
	Alternative minimum tax. Attach Schedule MT						
	Add lines 39 and 40						
	Married couple credit. Attach Schedule 2 (page 3 of Form 1NPR)						
	Subtract line 42 from line 41. If line 42 is more than line 41, fill in -0 This is your ne				=		_ .
	Temporary recycling surcharge (see instructions, page 16) Check if surcharge				70		
	f worksheet not used, fill in nonfarm net business income				- 11		
	Sales and use tax due on out-of-state purchases (see instructions, page 17)						
	Endangered Resources Donation (decreases refund or increases amount owed)			_	46		
	Penalties on retirement plans (see instructions, page 17)						
	Add lines 43 through 47				=		
	ments and Credits				40		
_		40					
	Visconsin income tax withheld. Attach readable withholding statements			•	-		
	1996 Wisconsin estimated tax payments and amount applied from 1995 return	50		•	-		
	Earned income credit. (Full-year Wisconsin residents only)	-					
	Number of qualifying children Federal credit X % =	51		•	-		
	Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin	50					
	esidents only)			•	-		
	Net income tax paid to other states on income earned while a Wisconsin resident				-		
	Homestead credit. Attach Schedule H (Full-year Wisconsin residents only)	54			-		
	Farmland tax relief credit (Full-year Wisconsin residents only)						
	Fill in property taxes on farmland x .10 =			•			
	Add lines 49 through 55	•••••			56		
	und or Amount You Owe						
	f line 56 is more than line 48, subtract line 48 from line 56This is the All				57		
	f line 56 is less than line 48, subtract line 56 from line 48. This is the AMOUNT YOU		E		58		
59 A	Amount of line 57 to be applied to your 1997 estimated tax	59					
	Attach a copy of your federal income tax return	n and	d schedu	les to ti	his re	eturn	
	(Also attach a completed Legal Residence Questionnaire, if	requ	ired. See p	page 5 of	instru	ctions.)	
Sign	n here Under penalties of law, I declare that this return and all attachments are true,	correc	t, and complete	e to the best	of my kn	owledge and b	elief.
	signature Spouse's signature (ii				-	Date	
		رو	,, ,	- 3 -7			
-							
	our return to:	[or Department Use				
Wiscon	nsin Department of Revenue is due) (if refund or no tax due)		R M 1	/ T MAI	и D /	A P C	

P.O. Box 268 P.O. Box 59
Madison, WI 53790-0001 Madison, WI 53785-0001

1NPR – Nonresident and p	oart-vear resident — 1	1996
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Name(s) as shown on Form 1NPR	Your social security number

Schedule 1 – Wisconsin Itemized Deduction Credit	(see line 36 instructions)
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4	Madical and deatal synapses from line 4. federal Cabadula A. Cas instructions for expensions	1	
ı	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	I	
2	Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside		
	Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S.		
	government securities	2	
3	Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	
4	${\sf Job\ expenses\ and\ miscellaneous\ deductions\ from\ line\ 26,\ federal\ Schedule\ A.\ See\ instructions\ for\ exceptions\}$	4	
5	Other miscellaneous deductions from line 27, federal Schedule A. See instructions for exceptions	5	
6	Add lines 1 through 5	6	
7	Wisconsin standard deduction from Form 1NPR, line 31e	7	
8	Subtract line 7 from line 6. If line 7 is more than line 6, fill in -0-	8	
9	Rate of credit is .05 (5%)	9	X .05
10	Multiply line 8 by line 9. Fill in here and on line 36 of Form 1NPR	10	

Schedule 2 – Married Couple Credit (May be claimed only when both spouses have earned income taxable to Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

		A) YOURSELF	(B) YOU	JR SPOUSE
1	Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR 1			
2	Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040),			
	Schedule K-1 (Form 1065), and any other taxable self-employment or earned income,			
	which is included in column B on Form 1NPR			
3	Combine lines 1 and 2. This is your total Wisconsin earned income			•
4	Add amounts on Form 1NPR, lines 17a, 17b, 21, and 24, column B. Fill in the total			
	of these adjustments that apply to your or your spouse's income			•
5	Subtract line 4 from line 3. This is your Wisconsin qualified earned income 5			•
6	Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here.			
	If more than \$15,000, fill in \$15,000	6		
7	Rate of credit is .02 (2%)	7	X .02	
В	Multiply line 6 by line 7. Fill in here and on line 42 of Form 1NPR. Do not fill in more than \$300	8		

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, attach an additional sheet describing your particular circumstances.

NAN	ME(S) SC	OCIAL SECURITY NUMBER					
	Please ✓ one: (If married and checking a different box for hu appropriate box)	sband and wife, indicate (H) or (W) next to the					
	Full-year Wisconsin resident; did not change domicile from	m Wisconsin during 1996.					
	Changed legal residence from Wisconsin during 1996; ha	ave not moved back to Wisconsin.					
	Changed legal residence from Wisconsin during or before	e 1996; have moved back to Wisconsin.					
	Changed legal residence to Wisconsin from (state)	on (date) during 1996;					
	no previous Wisconsin residency. If you check this box, d						
	Was a nonresident of Wisconsin for all of 1996. Resident (Nonresident alien; please indicate country)	of					
-	ou changed your legal residence from Wisconsin during 1995 or hat change, answer the following questions.	1996 and you did not previously complete a questionnaire					
1.	a. On what date did you move from Wisconsin?						
	b. When you moved from Wisconsin, did you intend to move be						
	 If you moved back to Wisconsin, indicate date and explain the Wisconsin 						
2	Did you establish a legal residence in another state?						
	If yes, in which state and on what date?						
	After establishing legal residency in the new state, list the dates						
	When were you physically present in your new state of legal res						
	Did your spouse and dependent children (if any) move to your n						
	If yes, when?	•					
		al residence?					
	5. a. On what date did you begin working in your new state of legal residence?						
	In your new state of legal residence, referred to in question 2, d						
	a. Register to vote?						
	b. Purchase a home?						
	c. Obtain a driver's license?						
	d. Register an auto or other vehicle?						
	e. File resident income tax returns?	If yes, what years filed?					
	Since changing your legal residence from Wisconsin, have you:						
	a. Performed services for income in Wisconsin?						
	b. Purchased Wisconsin auto license plates?						
	c. Renewed a Wisconsin driver's license?						
	d. Voted in Wisconsin, in person or by absentee ballot?						
	e. Attended or sent your children to Wisconsin schools?						
	f. Purchased a Wisconsin resident hunting, fishing, or trapping						
	(town/county) ?						
	h. Listed Wisconsin as your state of legal residence for purposes of your will?						
	j. Obtained or renewed any Wisconsin trade or professional lic						
9.	If you answered "yes" to any of the questions 8a through 8j, plea	ase explain why you have taken such action.					
	Did you or your spouse own the real estate you occupied as you						
	If yes, have you disposed of it?	If yes, when?					
	If yes, have you disposed of it? If no, 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 1996 tax returns, please					