

1NPR

Form 1NPR instructions

'97



Wisconsin income tax for nonresidents and part-year residents



Tax Filing Tips

- Check out www.dor.state.wi.us.**
Get answers to the most frequently asked tax questions and download state income tax forms and publications.
- Check and double check your math.**
Math errors are the biggest factor in slowing down refunds.
- Consider filing electronically.**
The quickest way to get a refund. Available for a minimal fee through most tax preparers and many financial institutions.
- Using the label speeds processing of your return.**
Correct any wrong information on it.

**Filing Deadline is
Wednesday, April 15, 1998!**

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 Section 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.

Here's What's New for 1997

- The Senior Citizen Credit is revised for certain persons.** See page 16.
- Tax is computed using a worksheet.** See page 15.

Don't Forget!

- Be sure this is the right form for you.** See page 3.
- Sales and use tax may be due on out-of-state purchases.** If while a Wisconsin resident you made taxable purchases from out-of-state companies on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases. See page 20.



Call For Help ...

Telephone help numbers and office locations in your area are on Page 4.

If it has been **10 weeks** since you filed, find out the status of your refund 24 hours a day, by calling 608-266-8100 or 414-227-4907. Have your social security number and the exact amount of your expected refund available when calling.

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General Instructions

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 1997.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 1997.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 1997.

What is domicile?

Your domicile is your true, fixed, and permanent home where you intend to remain permanently and indefinitely and to which, whenever absent, you intend to return. It is often referred to as "legal residence." You can be physically present or residing in one locality but maintain a domicile in another. You can have only one domicile at any 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 which is page 4 of Form 1NPR, 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).

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 section above entitled "What is domicile?". For more information, get Publication 104, Wisconsin Taxation of Military Personnel, from any Department of Revenue office.

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 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 Immigration and Naturaliza-

tion Service (INS) has issued you an alien registration card, also known as a “green card.”

- If you are a nonimmigrant (have not been granted immigrant status by the INS), 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 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 considered 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 1997, you must file a Wisconsin return.

Gross income means all income (before deducting expenses) reportable to Wisconsin which you received in the form of money, property, or services. It doesn’t include items which are exempt from Wisconsin income tax, such as U.S. government interest.

Other filing requirements 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 unearned income of \$1 or more and gross income of \$650 or more. Unearned income includes interest and dividends which are reportable to Wisconsin.
- You owe a Wisconsin penalty on an Individual Retirement Account (IRA), annuity, or other retirement plan or on a 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 1997, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 28 of Form 1NPR, fill in a -0- on line 34, and complete lines 50, 51, and 58.) If you are a resident of Illinois, Indiana, Kentucky, Michigan, or Minnesota, see exception under line 1 instructions on page 7.

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 exception under line 1 instructions on page 7).

- 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, and tax-option (S) corporations.
- 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.

Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 1997, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 1997, 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.

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.

When should I file?

You should file as soon as you can, but not later than **April 15, 1998**. 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 1997 Wisconsin income tax returns and pay any tax due by March 2, 1998, to avoid interest for underpayment of estimated tax.

Need more time to file?

The following extension of time to file options are available:

1. If you have an extension for filing your federal return, this automatically gives you a Wisconsin extension provided you attach a copy of your federal extension application to your Form 1NPR.
2. If you are allowed an automatic 2-month extension for filing your federal return because you are outside the United States and Puerto Rico on April 15, 1998, or an extension because of service in a combat zone, this automatically gives you a Wisconsin extension. Attach a statement to your Wisconsin return explaining how you qualify.
3. Extensions available under federal law may be used for Wisconsin, even if you do not need a federal extension because you file your federal return by April 15, 1998. To obtain an extension only for Wisconsin, attach a statement to your Form 1NPR indicating which federal extension provision you are using (e.g., automatic 4-month) or attach a copy of the appropriate federal extension application form with only the name, address, and signature areas completed.

Note Even though you may have an extension of time to file your return, you will owe interest on any tax not paid by April 15, 1998. If you expect to owe additional tax, you can avoid the 1% per month interest charge during the extension period by paying the tax you will owe by April 15, 1998. Submit the payment with a 1997 Wisconsin Form 1-ES. A copy of Form 1-ES is available at any Department of Revenue office.

Where can I get help or additional forms?

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

- Madison — 4638 University Ave. (zip code 53702-0001)
income tax information (608) 266-2772 or
(608) 266-2486
forms requests (608) 266-1961
- Milwaukee — State Office Bldg., 819 N. 6th St. (zip code 53203-1682)
income tax information (414) 227-4000
forms requests (414) 227-4440
- Appleton — 265 W. Northland Ave. (zip code 54911-2091)
telephone (920) 832-2727
- Eau Claire — State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-6190)
telephone (715) 836-2811

Offices open on a limited schedule (generally Mondays) are Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, LaCrosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids. The Department of Revenue also has offices in Los Angeles, California; Chicago, Illinois; Minneapolis, Minnesota; and New York, New York.

Fax To receive tax forms and publications by fax, call the department from the telephone connected to your fax machine at (608) 261-6229.

Internet address <http://www.dor.state.wi.us>

Hearing-impaired people Phone help is available for hearing-impaired people who have TTY equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

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. You can get the following publications from any Department of Revenue office.

Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
103 Reporting Capital Gains and Losses for Wisconsin
104 Wisconsin Taxation of Military Personnel
106 Wisconsin Tax Information for Retirees
109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1997
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
205 Do You Owe Wisconsin Use Tax?
400 Wisconsin's Temporary Recycling Surcharge
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 or (414) 227-4907 in Milwaukee

Allow at least 10 weeks for your refund to arrive after we receive your complete return. If you must contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your Form 1NPR. Call the number indicated above or write to: Department of Revenue, P.O. Box 8903, Madison, WI 53708. When calling, be sure to have your social security number and the dollar amount of your refund available.

If you call from a touch-tone telephone, an automated response is available 24 hours a day, seven days a week. Operator assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m.

Line Instructions

Before starting your Wisconsin 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 your deductions on a separate sheet of paper and attach it to your Form 1NPR.

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

Name, address, and social security number If your booklet has a mailing label with your name on the front cover, remove the label and place it in the name and address area of the tax return that you file. If your name, address, or social security number is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label. If you are married and you and your spouse are filing a joint return, check that your spouse's name and social security number are also on the label. Don't use the label if it has someone else's name on it instead of yours and your spouse's, if married.

If you didn't receive a label, print or type the information on the lines provided. If you are married and you and your spouse are filing a joint return, fill in your spouse's name and social security number on the line provided (even if your spouse didn't have any income).

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN) by the federal Internal Revenue Service, fill in your ITIN wherever your social security number is requested on your return.

State election campaign fund You may designate \$1 to this fund by checking the box. If you are married, your spouse may also designate \$1 to this fund. Checking the box will neither change your tax nor reduce your refund.

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 and the county in which you lived on December 31, 1997, or before leaving Wisconsin.

School district number *Nonresidents*—don't fill in this line. *Part-year and full-year residents*—refer to page 27 in this booklet. Fill in the number of the school district in which you lived on December 31, 1997, or before leaving Wisconsin.

Filing status Check one of the boxes to indicate your filing status for 1997. If more than one filing status applies to you, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 1997 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1997, for information on what income you must report.

Single You are considered single if, on December 31, 1997:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 1997, and did not remarry in 1997.

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

Married filing joint return Most married couples will pay less tax if they file a joint return. You and your spouse may file a joint return if:

- You were married as of December 31, 1997, or
- Your spouse died in 1997 and you did not remarry in 1997, or
- Your spouse died in 1998 before filing a 1997 return.

A husband and wife 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 1997. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 1997 one spouse was a nonresident alien or a dual-status 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 can't, after the due date of the return, change your mind and file a separate return for 1997.

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

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

If you file a separate return, you and your spouse can change your minds and file a joint return within four years after the unextended due date of the return.

Head of household To use this filing status for Wisconsin purposes, you must qualify to file your federal income tax return using the head of household filing status. Use of this filing status is generally restricted to unmarried individuals, but certain married persons who lived apart from their spouses for the last 6 months of 1997 may also qualify. See the instructions for your federal return for complete details. If you are not required to file a federal return, contact any Department of Revenue office to see if you qualify.

If your federal filing status is qualifying widow(er) with dependent child, use the head of household filing status for Wisconsin.

Resident status Check one of the boxes to indicate your resident status in 1997. See the definitions on page 2.

If you are married and you and your spouse had different domiciles in 1997, check one of the boxes to indicate your resident status. Also, check one of the boxes to indicate your spouse's resident status in 1997.

For example, if the husband was domiciled in Wisconsin from January 1 through October 15, 1997, but the wife was domiciled in Wisconsin for all of 1997, you would indicate this as follows:

- Full-year resident of Wisconsin - wife
- Nonresident of Wisconsin
- Part-year resident of Wisconsin from
 1/1 to 10/15 -husband
 month/day month/day

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 1996 or 1997 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 4 of Form 1NPR.

Line instructions Form 1NPR has two columns for figures.

Column A is labeled "Federal column." In this column, lines 1 through 28, fill in the same amounts you 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 these forms on the corresponding line on Wisconsin 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 25.

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. If you file a joint return for Wisconsin (but you're filing 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. Thus, the figures in column A may not agree with the amounts shown on the federal return you file with the Internal Revenue Service.

- 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 generally uses the federal law as amended to August 5, 1997. (**Note** The federal Taxpayer Relief Act of 1997 and the Balanced Budget Act of 1997 were enacted on August 5, 1997, and apply for Wisconsin for 1997.)

New federal laws enacted after August 5, 1997, may not be used for Wisconsin. If any federal legislation is enacted after August 5, 1997, see Wisconsin Schedule I for a listing of provisions which may not be used for Wisconsin.

Wisconsin law also provides that the following provision of federal law does not apply for Wisconsin (even though this provision was enacted into federal law prior to August 5, 1997):

- The exclusion for 50% of the gain from the sale or exchange of qualified small business stock issued after August 10, 1993, and held for more than five years. (This difference only affects 1997 returns for fiscal years which began on or after September 1, 1997.)

If any provision of federal law which does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and attach it to your Form 1NPR. The amount you fill in on lines 1 through 28 of Form 1NPR (and amounts filled in on Schedule 1 on page 3 of Form 1NPR) should be the revised amount from Schedule I. Schedule I is available from any department office.

To the extent Schedule I adjustments in a prior year affect income or expense items in 1997 (for example, ACRS depreciation was not allowed to be claimed on residential real property or certain farm property placed in service during 1986), you must also make adjustments on Schedule I for 1997.

You may also have to fill in Schedule I if you sold property during 1997, 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 would occur, for example, 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 which aren't taxable or deductible for Wisconsin, or it may not include items which 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 instruction 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? If so, you must complete Wisconsin Schedule T, Transitional Adjustments. Attach the completed Schedule T to your Form 1NPR. You can get Schedule T from any Department of Revenue office.

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? If so, you must complete Wisconsin Schedule T, Transitional Adjustments. Attach the completed Schedule T to 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, Transitional Adjustments. Attach the completed Schedule T to Form 1NPR.

- **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 1997? 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 1997, from any Department of Revenue office.

- **Medical care insurance** Did you pay medical care insurance costs during 1997 while you were self-employed or an employee whose employer did not contribute toward the cost of your medical care insurance? If yes, you may be able to subtract 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. 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, or
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car.

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. In this situation your employer is considered to have paid for your medical care insurance. Such

programs may be known as, for example, flexible spending accounts, employe reimbursement accounts, etc.

Complete the following 3 steps to figure your subtraction.

Step 1 If you are an employe whose employer did not contribute toward the cost of your medical care insurance, complete Worksheet 1. If you are self-employed, complete Worksheet 2.

Worksheet 1 — Employes

1. Amount you paid for medical care insurance in 1997, but do not include amounts paid during any period in which your employer contributed toward the cost of the insurance 1. _____
2. Fill in one-half of the amount on line 1 2. _____

Worksheet 2 — Self-Employed Persons

1. Amount you paid for medical care insurance in 1997 while you were self-employed 1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employe spouse 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in the portion, if any, of the amount on line 27 of your federal Form 1040 which is attributable to long-term care insurance 4. _____
5. Add lines 3 and 4 5. _____

Step 2 Use the following formula to prorate the medical care insurance deduction.

$$\begin{array}{r} \text{Amount from} \\ \text{line 2 of Work-} \\ \text{sheet 1 or line 5} \\ \text{of Worksheet 2} \end{array} \times \frac{\begin{array}{l} \text{Net earnings from a} \\ \text{trade or business*} \\ \text{taxable to Wisconsin} \\ \text{Total net earnings} \\ \text{from a trade or} \\ \text{business*} \end{array}}{\text{Total net earnings}} = \begin{array}{l} \text{Tentative} \\ \text{deduction} \end{array}$$

* 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 18, and less the deduction for one-half 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. For an employe, net earnings from a trade or business means wages, salaries, tips, and other employe compensation.

Step 3 Your subtraction for medical care insurance is the smaller of the tentative deduction computed in Step 2 or the amount of net earnings from a trade or business taxable to Wisconsin.

Note If you are claiming the medical care insurance deduction as an employe, see the "Modifications" section of the instructions for line 1. If you are claiming the deduction as a self-employed person, see the instructions for line 21.

Rounding off to whole dollars You may round off cents to the nearest dollar. You can drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

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. If you filed your federal return using TeleFile, fill in the total wages, tips, and other compensation from Box 1 of your W-2(s).

Wisconsin column *Nonresidents*—fill in the amount earned for working in Wisconsin (see **Exceptions** below). If that amount differs from your Wisconsin wages on your wage statement (Form W-2), attach 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 earned for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount earned for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), attach 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

- **Residents of Illinois, Indiana, Kentucky, Michigan, or Minnesota** Don't include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 5 states, Wisconsin doesn't tax the wages of their residents. In the area to the left of line 1, write the name of the state of which you were a resident when you earned the wages.

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 27, column B. Fill in the amount of Wisconsin tax withheld from your wages on lines 50 and 58. Attach your Wisconsin W-2(s) and sign your return (both spouses if filing a joint return). **Minnesota** residents must also submit Form W-222, Statement of Minnesota Residency, and a copy of their Minnesota income tax return. You can get Form W-222 from any Department of Revenue office.

- 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.

Modifications

- **Medical care insurance** If you are an employe whose employer does not contribute toward the cost of your medical care insurance, see page 6. Subtract your allowable medical care insurance deduction from wages otherwise taxable to Wisconsin. Attach an explanation of your deduction.
- **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 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, 1997.
2. You were under age 65 on December 31, 1997.

Line 1 instructions - continued

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 1997, 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.

Figure your exclusion on Wisconsin Schedule 2440W, Disability Income Exclusion, which you can get from any Department of Revenue office. *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. Attach your completed Schedule 2440W to your Form INPR.

Line 2 Interest income

Federal column Fill in the amount from line 8a of federal Form 1040 or 1040A, line 2 of Form 1040EZ, or line C of your TeleFile Tax Record.

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 below to figure the interest taxable by Wisconsin. Save this worksheet for your records.

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 higher education bonds, (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 exemp-

Line 2 instructions - continued

tion 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, and (9) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

- **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.

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

Line 3 Dividend income

Federal column Fill in the amount from line 9 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.

Modifications

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

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 6.

■ Line 7 Capital gain or loss

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

Wisconsin column *Nonresidents*—only capital gain and loss from Wisconsin sources are includable in Wisconsin income. (See definition of Wisconsin sources below.) If you have any capital gain or loss from Wisconsin sources, complete Schedule WD to determine your taxable gain or allowable loss. 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 below) while you are a nonresident is includable in your Wisconsin taxable income. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. A copy of Schedule WD and instructions is included in this booklet.

Exception If the only amount on line 13 of Form 1040 is a capital gain distribution from a mutual fund, you do not have to complete Schedule WD. Fill in 40% 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, 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 employe 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 employe stock purchase plan as explained above) while a nonresident.

Did you sell your Wisconsin home?

- If you sold your Wisconsin home before May 7, 1997, and you were age 55 or older before you sold your Wisconsin home, part or all of the gain may not be taxable by Wisconsin. Wisconsin won't tax the first \$125,000 of gain on the sale of your Wisconsin home if you owned and used the home as your principal home for a total of at least 3 years during the 5-year period ending on the date of sale of the home. You may take this exclusion only once in your lifetime. To take this exclusion, fill in federal Form 2119, Sale of Your Home. Attach Form 2119 to Form 1NPR. See the instructions for Form 2119 to figure the amount of gain that you can exclude.
- If you sold your Wisconsin home before May 7, 1997, and purchased a new home and deferred gain for federal tax purposes, the deferral also applies for Wisconsin whether the new home is located inside or outside Wisconsin.
- If you sold your Wisconsin home after May 6, 1997, 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 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.

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 6.

■ Line 9 IRA distributions

Federal column Fill in the amount from line 15b of federal Form 1040 or line 10b 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 11b of Form 1040A.

Wisconsin column *Nonresidents*—don't fill in any amount on line 10. *Part-year and full-year residents*—fill in the tax-

Line 10 instructions - continued

able 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 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.

- **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, 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:

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.

Federal retirement systems — United States government civilian employe and military personnel retirement systems. Examples of such retirement systems include the Civil Service Retirement System, Federal Employees' Retirement System, and Retired Serviceman's Family Protection Plan.

Note Do not subtract the following:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed above.

Line 10 instructions - continued

- Payments received from one of the retirement systems listed above if you first became a member after December 31, 1963, even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.

CAUTION Only retirement benefits based on qualified membership (i.e., membership which began before January 1964, as explained above) in one of the retirement systems listed above may be subtracted. Any portion of your retirement benefit which is based on membership in other retirement systems (or based on employment which began after December 31, 1963) is taxable and may not be subtracted.

- **Railroad retirement benefits** Don't include on line 10, column B amounts received from the U.S. Railroad Retirement Board. 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 11b 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 resi-

dent. (**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.)

- (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.

For more information, get Publication 102, Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders, which is available from any Department of Revenue office.

- **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 6.

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.

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 6.

Line 13 Unemployment compensation

Federal column Fill in the amount from line 19 of federal Form 1040, line 12 of Form 1040A, line 3 of Form 1040EZ, or line D of your TeleFile Tax Record.

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 following worksheet:

Wisconsin Unemployment Compensation Worksheet
(Keep for your records)

Check only one box

- A. Married filing a joint return—fill in \$18,000 on line 3 below.
- B. Married not filing a joint return and lived with your spouse at any time during the year—fill in -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—fill in \$12,000 on line 3 below.
- D. Single—fill in \$12,000 on line 3 below.

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 12 of Form 1040A, line 3 of Form 1040EZ, or line D of your TeleFile Tax Record) 1. _____
2. Fill in your federal adjusted gross income from line 32 of federal Form 1040 (line 16 of Form 1040A, line 4 of Form 1040EZ, or line H of your TeleFile Tax Record) . . 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 13b 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 greater than zero, go on to line 8. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8 7. _____
8. Fill in one-half of the amount on line 7 . . 8. _____
9. Fill in the smaller of line 1 or line 8 9. _____

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

$$\begin{array}{rcl} \text{UC from line 9} & & \text{UC* received while} \\ \text{of worksheet} & \times & \text{a Wis. resident} \\ \text{above} & & \frac{\text{Total UC received}}{\text{from line 1 of above}} = \text{UC taxable by} \\ & & \text{Wisconsin to} \\ & & \text{line 13, Col. B} \\ & & \text{Form 1NPR} \\ & & \text{worksheet} \end{array}$$

*Do not include any railroad unemployment insurance benefits here.

Line 14 Social security benefits

Federal column Fill in the amount from line 20b of federal Form 1040 or line 13b of Form 1040A.

Wisconsin column *Nonresidents*—don't fill in any amount on line 14. *Part-year and full-year residents*—figure the taxable amount of social security benefits received while a Wisconsin resident.

If line 7 of your federal Social Security Benefits Worksheet in the Form 1040A or 1040 instructions is more than \$34,000 (\$44,000 if married filing jointly or \$0 if your filing status is married filing

a separate return and you lived with your spouse at any time during 1997), complete both the following worksheet and formula to figure the amount taxable by Wisconsin. Otherwise, use only the formula to figure the amount taxable by Wisconsin.

Note Lines 1 and 2 of the worksheet below refer to lines on the federal Social Security Benefits Worksheet included in the federal Form 1040 and Form 1040A instructions. If you use one of the other federal worksheets (e.g., the worksheet for social security recipients who contribute to an IRA), use the equivalent lines on that worksheet. If you received a lump-sum payment of social security benefits in 1997 that included benefits for prior years and you used separate worksheets for each year to figure the amount of social security taxable on your federal return, contact any Department of Revenue office for information on how to figure the nontaxable amount.

Worksheet - Social Security Benefits

1. Amount from line 2 of your federal Social Security Benefits Worksheet 1. _____
2. Amount from line 9 of your federal Social Security Benefits Worksheet 2. _____
3. Fill in one-half of line 2 3. _____
4. Compare line 1 and line 3. Fill in the smaller amount 4. _____

Formula

$$\begin{array}{l} \text{SS from} \\ \text{line 14, Col. A,} \\ \text{Form 1NPR or} \\ \text{line 4 of work-} \\ \text{sheet (if used)} \end{array} \times \frac{\begin{array}{l} \text{SS* received while} \\ \text{a Wis. resident} \\ \text{Total SS received} \\ \text{from line 20a, Form 1040} \\ \text{or line 13a, Form 1040A} \end{array}}{\begin{array}{l} \text{Total SS received} \\ \text{from line 20a, Form 1040} \\ \text{or line 13a, Form 1040A} \end{array}} = \begin{array}{l} \text{SS taxable by} \\ \text{Wisconsin to} \\ \text{line 14, Col. B} \\ \text{Form 1NPR} \end{array}$$

*Do not include any railroad retirement benefits here.

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.

Modifications

- **Farm losses** Did you deduct farm losses from your Wisconsin income? If so, you may have to include part of your losses on line 15. Wisconsin limits the amount of your “combined net losses from farming” if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing a separate return).

Figure your combined net losses from farming by adding together losses you included in the Wisconsin column on Form 1NPR for

1. Farm losses from operating a farm,
2. Farm rental losses if you materially participated in the operation or management of the farm, and
3. Your share of any partnership, tax-option (S) corporation, estate, or trust farm losses.

Don’t reduce your farm losses by any net farm gains. If the amount of your combined net losses from farming is more than the maximum allowable loss shown in the tables following for your marital status and income bracket, include the excess loss on line 15.

| Farm Loss Limits—Single Persons and Married Persons Filing Joint Returns | | |
|--|-------------------|------------------------|
| Nonfarm Wisconsin adjusted gross income | | |
| More than | But not more than | Maximum allowable loss |
| \$ 0 | \$ 55,000 | Full Amount |
| 55,000 | 75,000 | \$20,000 |
| 75,000 | 100,000 | 17,500 |
| 100,000 | 150,000 | 15,000 |
| 150,000 | 200,000 | 12,500 |
| 200,000 | 250,000 | 10,000 |
| 250,000 | 300,000 | 7,500 |
| 300,000 | 400,000 | 5,000 |
| 400,000 | | No Loss |

| Farm Loss Limits—Married Persons Filing Separate Returns (including married filing as head of household) | | |
|--|-------------------|------------------------|
| Nonfarm Wisconsin adjusted gross income | | |
| More than | But not more than | Maximum allowable loss |
| \$ 0 | \$ 27,500 | Full Amount |
| 27,500 | 37,500 | \$10,000 |
| 37,500 | 50,000 | 8,750 |
| 50,000 | 75,000 | 7,500 |
| 75,000 | 100,000 | 6,250 |
| 100,000 | 125,000 | 5,000 |
| 125,000 | 150,000 | 3,750 |
| 150,000 | 200,000 | 2,500 |
| 200,000 | | No Loss |

Example For 1997, a single person who is a nonresident reports a loss of \$25,000 on Schedule E from a Wisconsin farm partnership, a \$10,000 loss on Schedule F from the operation of a farm in Wisconsin, a profit of \$5,000 on Schedule E from the rental of Wisconsin farmland, and a loss of \$30,000 on Schedule E from an S corporation that operates a farm in California. The person’s nonfarm Wisconsin adjusted gross income is \$60,000. His combined net losses from farming are \$35,000 (\$25,000 + \$10,000). Since he’s a nonresident, the S corporation loss isn’t included in his Wisconsin income. The maximum farm loss he can deduct is \$20,000. He must include \$15,000 (\$35,000 combined net losses – \$20,000 maximum loss) on line 15.

- **Farm loss carryover** If you were subject to farm loss limitations (see above modification for farm losses for a description) on your 1986 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 in 1986 or thereafter 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.

Line 15 instructions - continued

Example You have a farm loss carryover from 1996 of \$30,000. For 1997 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 tax relief and farmland preservation credits** Did you receive farmland tax relief or farmland preservation credit in 1997? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland tax relief and farmland preservation credits which weren't included as income on your federal 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 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 1996 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 1996 Wisconsin return. In 1997, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 1997 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 1997, include the allowable amount on line 15. Attach a statement showing how you figured the amount. Get Publication 120, Net Operating Losses for Individuals, Estates, and Trusts, from any Department of Revenue office for more details on computing the NOL and the allowable deduction.

- **Development zones credits** Include on line 15 the amount of your development zones credit(s) that you computed on Wisconsin Schedule DC. The amount of your development zones credit(s) is income and must be reported on Form INPR, even if you cannot take the full credit this year and must carry part of it forward. (**Exception** Do not include development zones credit(s) from a partnership or tax-option corporation. These credits are already included in the partnership and tax-option corporation income you filled in on line 11, column B.)

- **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 1997 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 1997, 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 1995, 1996, and 1997. Don't count amounts reimbursed under any adoption assistance program.
- **College tuition prepayment program** You may subtract any amount included in federal adjusted gross income due to an

Line 15 instructions - continued

increase in value of a tuition unit purchased under the Wisconsin college tuition prepayment program (EdVest Wisconsin).

- **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).

Line 17 IRA deduction

Federal column Fill in the amount from line 23 of federal Form 1040 or line 15 of Form 1040A.

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

- Use Formula 1 to figure your IRA deduction.
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, use Formula 2 to figure your spouse's IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B of Form INPR.

Formula 1 — Your IRA Deduction

| | | | | |
|--|---|--|---|--|
| Your wages and net earnings from a trade or business* taxable to Wisconsin | x | Your IRA deduction from line 23, Form 1040, or line 15, Form 1040A | = | IRA deduction allowable for Wisconsin to line 17, Col. B Form INPR |
| Your total wages and net earnings from a trade or business* | | | | |

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

Formula 2 — Spouse's IRA Deduction

| | | | | |
|--|---|--|---|---|
| Spouse's wages and net earnings from a trade or business* taxable to Wisconsin | x | Spouse's IRA deduction from line 23, Form 1040, or line 15, Form 1040A | = | Spouse's IRA deduction allowable for Wisconsin to line 17, Col. B Form INPR |
| Spouse's total wages and net earnings from a trade or business* | | | | |

* Do not reduce wages by losses from self-employment. Include only your spouse's wages and earnings from a trade or business (except if your spouse's federal IRA deduction is based on both your and your spouse's wages and net earnings from a trade or business).

Line 18 Medical savings account deduction

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

Wisconsin column Fill in the amount of the medical savings account deduction from the federal column.

Line 19 Moving expenses

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

Wisconsin column *Nonresidents*— don't fill in any amount on line 19. *Part-year and full-year residents*— fill in your expenses 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 22 instructions - continued

Line 20 One-half of self-employment tax

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

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

$$\frac{\text{Net earnings from a trade or business taxable to Wisconsin}}{\text{Total net earnings from a trade or business}} \times \text{Self-employment tax deduction from line 26, Form 1040} = \frac{\text{Wisconsin self-employment tax deduction}}{\text{line 20, Col. B Form 1NPR}}$$

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 20 of Form 1NPR.

Line 21 Self-employed health insurance deduction

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

Wisconsin column If you are self-employed, see the modification for medical care insurance on page 6. Fill in your Wisconsin self-employed medical care insurance deduction on line 21.

Line 22 Keogh and self-employed SEP and SIMPLE plans

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

Wisconsin column Fill in the amount of the Keogh and self-employed SEP and SIMPLE 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:

$$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}} \times \text{Keogh deduction included in line 28, Form 1040} = \text{Keogh deduction allowable for Wisconsin to line 22, Col. B Form 1NPR}$$

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

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

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

* 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 Penalty on early withdrawal of savings

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

Wisconsin column *Nonresidents*—don't fill in any amount on line 23. *Part-year and full-year residents*—fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

Line 24 Alimony paid

Federal column Fill in the amount from line 30a 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 amount of alimony you paid while a Wisconsin resident.

Line 25 Other adjustments

Note Federal Form 1040 does not provide separate lines for the following adjustments: employe expenses of qualified performing artists, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501(c)(18) pension plans, deduction for clean fuel vehicles, employe business expenses of fee-basis state or local government officials, and expenses from the rental of personal property. Instead, these items are included in the total on line 31 of Form 1040.

Federal column Fill in the amount of the other adjustments (items listed above) which are included in the total on line 31 of Form 1040.

Wisconsin column *Nonresidents*—don't fill in any amount of repayment of supplemental unemployment benefits on line 25. Fill in on line 25 the amount of other adjustments related to earning income taxable to Wisconsin. *Part-year and full-year residents*—fill in the amount of any repayment of supplemental unemployment benefits you made while a Wisconsin resident. Also fill in on line 25 the amount of other adjustments related to earning income taxable to Wisconsin.

Line 27 Subtract line 26, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 27, Wisconsin column. If line 26, Wisconsin column, is more than line 16, Wisconsin column, fill in -0-.

Line 28 Subtract line 26, federal column, from line 16, federal column. Fill in the result on line 28, federal column. If line 26, federal column, is more than line 16, federal column, fill in -0-.

Line 29 Ratio of your Wisconsin income to federal income

Divide the amount on line 27, Wisconsin column, by the amount on line 28, federal column. Fill in the result on line 29. Carry your decimal to four places, rounding off the fourth position. Don't fill in more than 1.00 or less than zero. If the amount on line 27 or line 28 is zero or a negative amount, fill in 1.00 on line 29.

Example If \$14,000 is reported on line 27, Wisconsin column, and is divided by \$26,000 on line 28, federal column, the result is .5384615, or rounded is .5385.

Line 32a Aliens

If you were neither a U.S. citizen nor a U.S. resident for all of 1997, check the box and fill in -0- on lines 32c and 32e. You can't claim a standard deduction. For example, you would check the box if, for federal tax purposes, you are a dual-status or nonresident alien for 1997.

Exception If, at the end of 1997, 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 on page 5), do not check this box. Complete lines 32b through 32e.

Line 32b If you have unearned income and can be claimed as a dependent by another person, check the box. Complete lines 32c and 32d, and see the "Exception" for line 32e.

Line 32c Go to the 1997 Standard Deduction Table on page 26. Find your income-level bracket using your federal income on line 31. Read across to the column showing your filing status to find your standard deduction. Fill in your standard deduction on line 32c.

Exception

Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions If you file a short period return or claim an exclusion of income from sources within U.S. possessions, you can't claim a standard deduction. Fill in -0- on line 32c and check the box on line 32a.

Line 32e Wisconsin standard deduction

Multiply the standard deduction on line 32c by the ratio on line 32d. Fill in the result on line 32e.

Exception


Dependent with unearned income If you have unearned income, such as interest, dividends, or unemployment compensation, and you can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet below to figure your standard deduction.

Standard Deduction Worksheet for Dependents with Unearned Income

1. Fill in amount from line 32c. _____
2. Fill in ratio from line 32d. x . _____
3. Multiply line 1 by line 2. _____
4. Fill in amount of earned income* taxable to Wisconsin. _____
5. Compare lines 3 and 4. Fill in the smaller of the two amounts here and on line 32e of Form 1NPR. If less than \$650, fill in \$650. _____

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

Line 34 Tax

 Use the Tax Computation Worksheet below to figure your tax. Fill in the amount of tax from line 12 of the worksheet on line 34 of Form 1NPR.

| Tax Computation Worksheet for Form 1NPR | |
|--|-------------------------|
| 1. If your filing status is: | |
| • Single or head of household, fill in \$7,500 | |
| • Married filing joint return, fill in \$10,000 | |
| • Married filing separate return, fill in \$5,000 | 1. _____ |
| 2. Fill in the ratio from Form 1NPR, line 29 | 2. <u> x </u> . _____ |
| 3. Multiply line 1 by line 2 | 3. _____ |
| 4. Fill in the amount from Form 1NPR, line 33 | 4. _____ |
| 5. Fill in the smaller of line 3 or line 4 | 5. _____ |
| 6. Multiply line 5 by 4.9% (.049). Round the result to the nearest cent | 6. _____ |
| 7. Subtract line 5 from line 4. If the result is zero, skip lines 8 through 11 and go to line 12 | 7. _____ |
| 8. Fill in the smaller of line 3 or line 7 | 8. _____ |
| 9. Multiply line 8 by 6.55% (.0655). Round the result to the nearest cent | 9. _____ |
| 10. Subtract line 8 from line 7. If the result is zero, skip line 11 and go to line 12 | 10. _____ |
| 11. Multiply line 10 by 6.93% (.0693). Round the result to the nearest cent | 11. _____ |
| 12. Add lines 6, 9, and 11. Fill in the total here and on Form 1NPR, line 34 | 12. _____ |

Line 37 instructions - continued

Line 35 Dependent credit

Don't count yourself or your spouse as dependents.

You can claim those persons who qualify as your dependents for federal income tax purposes as dependents on your Wisconsin return. Fill in the number of dependents in the space provided. Multiply the number of dependents by \$50. Fill in the result on line 35.

Line 36 Senior citizen credit

New The senior citizen credit is available only to persons who were age 65 or older on December 31, 1997, and whose income is below certain amounts.

Single Person

- If the amount on line 30 of Form 1NPR is \$30,000 or less, fill in \$25 on line 36.
- If the amount on line 30 of Form 1NPR is more than \$30,000 but less than \$31,000, use the worksheet below to compute your credit
- If the amount on line 30 of Form 1NPR is \$31,000 or more, fill in -0- on line 36.

Married Persons Filing a Joint Return

- If the amount on line 30 of Form 1NPR is \$40,000 or less, fill in \$25 on line 36 (\$50 if both spouses were age 65 or older on December 31, 1997).
- If the amount on line 30 of Form 1NPR is more than \$40,000 but less than \$41,000, use the worksheet below to compute your credit. (**Note** If both spouses were age 65 or older on December 31, 1997, the credit is two times the amount shown on line 6 of the worksheet.)
- If the amount on line 30 of Form 1NPR is \$41,000 or more, fill in -0- on line 36.

Married Person Not Filing a Joint Return

- If the amount on line 30 of Form 1NPR is \$20,000 or less, fill in \$25 on line 36.
- If the amount on line 30 of Form 1NPR is more than \$20,000 but less than \$21,000, use the worksheet below to compute your credit.
- If the amount on line 30 of Form 1NPR is \$21,000 or more, fill in -0- on line 36.

Senior Citizen Credit Worksheet

1. Amount of credit before phase-out 1. \$ 25.00
2. Amount from line 30 of Form 1NPR 2. _____
3. Fill in \$30,000 (\$40,000 if married filing a joint return or \$20,000 if married and are not filing a joint return) 3. _____
4. Subtract line 3 from line 2 4. _____
5. Multiply line 4 by .025 5. _____
6. Subtract line 5 from line 1. Fill in here and on line 36 of Form 1NPR* 6. _____

* If a joint return and both spouses are 65 or older, multiply line 6 by 2 and enter result on line 36 of Form 1NPR.

Line 37 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.

Complete Schedule 1 on page 3 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).

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 attach it to Form 1NPR.

Exceptions The following deductions from federal Schedule A cannot be used when completing Schedule 1:

- Medical expenses - the amount of medical care insurance claimed as a subtraction for Wisconsin
- Interest - paid on a second home located outside Wisconsin - paid on a residence which is a boat - paid to purchase or hold U.S. government securities
- Miscellaneous deductions - the amount deducted as a repayment of income previously taxed if you are claiming a Wisconsin credit for this repayment
- Contributions, miscellaneous, interest, and other itemized deductions allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Line 38 School property tax credit

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

Exception 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 1997 for living quarters used as your principal home or property taxes during 1997 on your home.

Special cases

If you paid both property taxes and rent You can claim both the renter's credit and the home owner's credit. The total combined credit claimed on lines 38a and 38b can't be more than \$200 (\$100 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 of both spouses.

Married persons filing separate returns (including married 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 \$100.

Persons who jointly own a home or share rented living quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes or rent paid must be divided among the owners or occupants. See the instructions for lines 38a and 38b below.

Line 38a How do I figure the renter's school property tax credit?

Step 1 Rent paid in 1997 Fill in on the appropriate lines the total rent that you paid in 1997 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

Line 38a instructions - continued

Line 38a instructions - continued

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. (Property owned by a public housing authority is considered tax-exempt unless that authority makes 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 1997 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 1997. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 1997, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Renter's School Property Tax Credit Table*

| If rent paid is: | | Your line 38a credit is: | | If rent paid is: | | Your line 38a credit is: | |
|------------------|---------------|--------------------------|----------------------------|------------------|---------------|--------------------------|----------------------------|
| | | Col. 1 | Col. 2 | | | Col. 1 | Col. 2 |
| | | Heat In-cluded in Rent | Heat Not In-cluded in Rent | | | Heat In-cluded in Rent | Heat Not In-cluded in Rent |
| At Least | But Less Than | | | At Least | But Less Than | | |
| \$ 1 | \$ 100 | \$ 1 | \$ 1 | \$5,000 | \$5,100 | \$101 | \$126 |
| 100 | 200 | 3 | 4 | 5,100 | 5,200 | 103 | 129 |
| 200 | 300 | 5 | 6 | 5,200 | 5,300 | 105 | 131 |
| 300 | 400 | 7 | 9 | 5,300 | 5,400 | 107 | 134 |
| 400 | 500 | 9 | 11 | 5,400 | 5,500 | 109 | 136 |
| 500 | 600 | 11 | 14 | 5,500 | 5,600 | 111 | 139 |
| 600 | 700 | 13 | 16 | 5,600 | 5,700 | 113 | 141 |
| 700 | 800 | 15 | 19 | 5,700 | 5,800 | 115 | 144 |
| 800 | 900 | 17 | 21 | 5,800 | 5,900 | 117 | 146 |
| 900 | 1,000 | 19 | 24 | 5,900 | 6,000 | 119 | 149 |
| 1,000 | 1,100 | 21 | 26 | 6,000 | 6,100 | 121 | 151 |
| 1,100 | 1,200 | 23 | 29 | 6,100 | 6,200 | 123 | 154 |
| 1,200 | 1,300 | 25 | 31 | 6,200 | 6,300 | 125 | 156 |
| 1,300 | 1,400 | 27 | 34 | 6,300 | 6,400 | 127 | 159 |
| 1,400 | 1,500 | 29 | 36 | 6,400 | 6,500 | 129 | 161 |
| 1,500 | 1,600 | 31 | 39 | 6,500 | 6,600 | 131 | 164 |
| 1,600 | 1,700 | 33 | 41 | 6,600 | 6,700 | 133 | 166 |
| 1,700 | 1,800 | 35 | 44 | 6,700 | 6,800 | 135 | 169 |
| 1,800 | 1,900 | 37 | 46 | 6,800 | 6,900 | 137 | 171 |
| 1,900 | 2,000 | 39 | 49 | 6,900 | 7,000 | 139 | 174 |
| 2,000 | 2,100 | 41 | 51 | 7,000 | 7,100 | 141 | 176 |
| 2,100 | 2,200 | 43 | 54 | 7,100 | 7,200 | 143 | 179 |
| 2,200 | 2,300 | 45 | 56 | 7,200 | 7,300 | 145 | 181 |
| 2,300 | 2,400 | 47 | 59 | 7,300 | 7,400 | 147 | 184 |
| 2,400 | 2,500 | 49 | 61 | 7,400 | 7,500 | 149 | 186 |
| 2,500 | 2,600 | 51 | 64 | 7,500 | 7,600 | 151 | 189 |
| 2,600 | 2,700 | 53 | 66 | 7,600 | 7,700 | 153 | 191 |
| 2,700 | 2,800 | 55 | 69 | 7,700 | 7,800 | 155 | 194 |
| 2,800 | 2,900 | 57 | 71 | 7,800 | 7,900 | 157 | 196 |
| 2,900 | 3,000 | 59 | 74 | 7,900 | 8,000 | 159 | 199 |
| 3,000 | 3,100 | 61 | 76 | 8,000 | 8,100 | 161 | 200 |
| 3,100 | 3,200 | 63 | 79 | 8,100 | 8,200 | 163 | 200 |
| 3,200 | 3,300 | 65 | 81 | 8,200 | 8,300 | 165 | 200 |
| 3,300 | 3,400 | 67 | 84 | 8,300 | 8,400 | 167 | 200 |
| 3,400 | 3,500 | 69 | 86 | 8,400 | 8,500 | 169 | 200 |
| 3,500 | 3,600 | 71 | 89 | 8,500 | 8,600 | 171 | 200 |
| 3,600 | 3,700 | 73 | 91 | 8,600 | 8,700 | 173 | 200 |
| 3,700 | 3,800 | 75 | 94 | 8,700 | 8,800 | 175 | 200 |
| 3,800 | 3,900 | 77 | 96 | 8,800 | 8,900 | 177 | 200 |
| 3,900 | 4,000 | 79 | 99 | 8,900 | 9,000 | 179 | 200 |
| 4,000 | 4,100 | 81 | 101 | 9,000 | 9,100 | 181 | 200 |
| 4,100 | 4,200 | 83 | 104 | 9,100 | 9,200 | 183 | 200 |
| 4,200 | 4,300 | 85 | 106 | 9,200 | 9,300 | 185 | 200 |
| 4,300 | 4,400 | 87 | 109 | 9,300 | 9,400 | 187 | 200 |
| 4,400 | 4,500 | 89 | 111 | 9,400 | 9,500 | 189 | 200 |
| 4,500 | 4,600 | 91 | 114 | 9,500 | 9,600 | 191 | 200 |
| 4,600 | 4,700 | 93 | 116 | 9,600 | 9,700 | 193 | 200 |
| 4,700 | 4,800 | 95 | 119 | 9,700 | 9,800 | 195 | 200 |
| 4,800 | 4,900 | 97 | 121 | 9,800 | 9,900 | 197 | 200 |
| 4,900 | 5,000 | 99 | 124 | 9,900 | 10,000 | 199 | 200 |
| | | | | 10,000 or more | | 200 | 200 |

Step 2 Use the Renter's School Property Tax Credit Table 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 38a.

Note If you paid both rent where heat was included and rent where heat was not included, complete the following worksheet.

- Credit for rent with heat included (from Column 1 of Table) 1. _____
- Credit for rent where heat not included (from Column 2 of Table) 2. _____
- Add lines 1 and 2. Fill in on line 38a of Form INPR. Do not fill in more than \$200 (\$100 if married filing a separate return or married filing as head of household) . . . 3. _____

Home Owner's School Property Tax Credit Table*

| If property taxes are: | | | If property taxes are: | | | If property taxes are: | | |
|------------------------|---------------|--------------------|------------------------|---------------|--------------------|------------------------|---------------|--------------------|
| At Least | But Less Than | Line 38b Credit Is | At Least | But Less Than | Line 38b Credit Is | At Least | But Less Than | Line 38b Credit Is |
| \$ 1 | \$ 25 | \$ 1 | \$ 675 | \$ 700 | \$ 69 | \$1,350 | \$1,375 | \$136 |
| 25 | 50 | 4 | 700 | 725 | 71 | 1,375 | 1,400 | 139 |
| 50 | 75 | 6 | 725 | 750 | 74 | 1,400 | 1,425 | 141 |
| 75 | 100 | 9 | 750 | 775 | 76 | 1,425 | 1,450 | 144 |
| 100 | 125 | 11 | 775 | 800 | 79 | 1,450 | 1,475 | 146 |
| 125 | 150 | 14 | 800 | 825 | 81 | 1,475 | 1,500 | 149 |
| 150 | 175 | 16 | 825 | 850 | 84 | 1,500 | 1,525 | 151 |
| 175 | 200 | 19 | 850 | 875 | 86 | 1,525 | 1,550 | 154 |
| 200 | 225 | 21 | 875 | 900 | 89 | 1,550 | 1,575 | 156 |
| 225 | 250 | 24 | 900 | 925 | 91 | 1,575 | 1,600 | 159 |
| 250 | 275 | 26 | 925 | 950 | 94 | 1,600 | 1,625 | 161 |
| 275 | 300 | 29 | 950 | 975 | 96 | 1,625 | 1,650 | 164 |
| 300 | 325 | 31 | 975 | 1,000 | 99 | 1,650 | 1,675 | 166 |
| 325 | 350 | 34 | 1,000 | 1,025 | 101 | 1,675 | 1,700 | 169 |
| 350 | 375 | 36 | 1,025 | 1,050 | 104 | 1,700 | 1,725 | 171 |
| 375 | 400 | 39 | 1,050 | 1,075 | 106 | 1,725 | 1,750 | 174 |
| 400 | 425 | 41 | 1,075 | 1,100 | 109 | 1,750 | 1,775 | 176 |
| 425 | 450 | 44 | 1,100 | 1,125 | 111 | 1,775 | 1,800 | 179 |
| 450 | 475 | 46 | 1,125 | 1,150 | 114 | 1,800 | 1,825 | 181 |
| 475 | 500 | 49 | 1,150 | 1,175 | 116 | 1,825 | 1,850 | 184 |
| 500 | 525 | 51 | 1,175 | 1,200 | 119 | 1,850 | 1,875 | 186 |
| 525 | 550 | 54 | 1,200 | 1,225 | 121 | 1,875 | 1,900 | 189 |
| 550 | 575 | 56 | 1,225 | 1,250 | 124 | 1,900 | 1,925 | 191 |
| 575 | 600 | 59 | 1,250 | 1,275 | 126 | 1,925 | 1,950 | 194 |
| 600 | 625 | 61 | 1,275 | 1,300 | 129 | 1,950 | 1,975 | 196 |
| 625 | 650 | 64 | 1,300 | 1,325 | 131 | 1,975 | 2,000 | 199 |
| 650 | 675 | 66 | 1,325 | 1,350 | 134 | 2,000 or more | | 200 |

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 16.

■ Line 38b How do I figure the home owner's school property tax credit?

Step 1 Property taxes paid on home in 1997 Fill in the property taxes you paid in 1997 on your home. Your home doesn't have to be located in Wisconsin. Don't include the following:

- Charges for special assessments, delinquent interest, or services which may be included on your tax bill (like 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 nonbusiness property (such as a cottage or vacant land) other than your home.

The property taxes for your home to be filled in are further limited as follows:

- a. If you bought or sold your home during 1997, 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 of the home. If the closing agreement doesn't divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer based on the number of months each one owned the home.
- b. If you owned a mobile home during 1997, property taxes include the mobile home parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Fill in payments for space rental as rent on line 38a.)
- 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 Home Owner's School Property Tax Credit Table on page 17 to figure your credit. Fill in the amount of your credit on line 38b.

Caution If you are also claiming the renter's credit on line 38a, the total of your renter's and home owner's credit can't be more than \$200 (\$100 if married filing a separate return or married filing as head of household).

■ Line 41 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. Incentive stock options.
4. Intangible drilling costs, circulation, research, or mining exploration or development costs.
5. Income or (loss) from tax-shelter farm activities or passive activities.
6. Percentage of completion income from long-term contracts.
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.

To see if you owe this tax, get Schedule MT and its instructions. You may get a copy of Schedule MT from any Department of Revenue office.

■ Line 43 Married couple credit

You can claim the married couple credit if:

- you are married filing a joint return,
- both you and your spouse have qualified earned income taxable to 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 3 of Form 1NPR. Figure 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 employe 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 interest, dividends, unemployment compensation, rental income, social security, pensions, or annuities. Don't consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse's earned income.

■ Line 45 Temporary recycling surcharge

Who is subject to the surcharge The surcharge applies to individuals who must file a Wisconsin income tax return and have:

- Nonfarm trade or business activities (as defined later) in Wisconsin, or
- Income as a statutory employe (as defined later) in Wisconsin, or
- Farming activities in Wisconsin.

Exception The surcharge does not apply to an individual who:

- has less than \$4,000 of gross receipts for federal income tax purposes and isn't engaged in farming, or
- is engaged only in farming and has less than \$1,000 of net farm profit for federal income tax purposes, or
- is engaged in both farming and other trade or business activities with less than \$4,000 of gross receipts from all nonfarm trade or business activities and less than \$1,000 of net farm profit for federal income tax purposes, or
- is a duly ordained, commissioned, or licensed minister, member of a religious order, or Christian Science practitioner. (**Note** This exception to the temporary recycling surcharge is limited to income related to the performance of ministerial services, duties required by the order, or service as a Christian Science practitioner.)

If any of the above exceptions apply, do not fill in any amounts on line 45.

Definitions

Farming Farming is the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity in-

Line 45 instructions - continued

cluding the raising, shearing, feeding, caring for, training, and management of animals. Trees, other than trees bearing fruit or nuts, aren't treated as an agricultural or horticultural commodity. Raising or harvesting Christmas trees is not considered farming.

Net farm profit Net farm profit is all farm income less all farm expenses for federal income tax purposes. It includes the amount identified as "Net farm profit or (loss)" on federal Schedule F plus any ordinary income (loss) from farming reported on federal Form 4797, line 18, less the deduction for one-half of the federal self-employment tax paid on the farm income and less the federal self-employed health insurance deduction if the insurance plan was established under the farm business.

Gross receipts Gross receipts include:

- total receipts or sales from all nonfarm trade or business activities (as defined later) reportable for federal income tax purposes, before deducting returns and allowances and any other business expenses (for example, line 1 of federal Schedule C plus the sales price of business assets producing ordinary income (loss) reported on federal Form 4797), and
- total wages received as a statutory employe, before deducting any business expenses.

Net business income Net business income is the net profit from a trade or business (as defined later) except farming. The net profit is all business income less all deductible expenses for federal income tax purposes, except as indicated below. Net business income includes net income received as a statutory employe and ordinary income (loss) reported on Form 4797, line 18.

Exceptions

- Nonresidents of Wisconsin - net business income is the Wisconsin portion of the net profit from a trade or business (as defined later), except farming.
- Part-year residents of Wisconsin - net business income includes the net profit from *all* trade or business activities while a resident of Wisconsin, plus the net profit from *Wisconsin* trade or business activities while a nonresident of Wisconsin.

For purposes of computing the surcharge, net business income is reduced by:

- The deduction for 50% of federal self-employment taxes paid on the business income.
- The federal self-employed health insurance deduction if the insurance plan was established under the business.

To determine net business income, start with the amount on line 6, column B, Form 1NPR, and ordinary income (loss) from the business reported on line 8, column B, Form 1NPR. Reduce this amount by the amount on line 20, column B, Form 1NPR and by the self-employed health insurance deduction on line 21, column A, Form 1NPR if the insurance plan was established under the business, to the extent that these amounts relate to a nonfarm trade or business.

Statutory employe An individual who receives a wage statement, Form W-2, that has the "Statutory employe" box checked is a statutory employe. Statutory employes report their income and related expenses on federal Schedule C or Schedule C-EZ. Statutory employes include:

- agent-drivers or commission-drivers who distribute meat products, vegetable products, bakery products, or beverages

Line 45 instructions - continued

(other than milk), or pick up or deliver laundry or dry cleaning,

- full-time life insurance salespeople,
- certain homeworkers, and
- certain traveling or city salespeople.

Trade or business A trade or business is an activity regularly carried on for a livelihood or with the intention of making a profit. Trade or business income includes:

- net profit from operating a trade or business or practicing a profession as a sole proprietorship, reportable on federal Schedule C or C-EZ,
- other federal self-employment income, such as directors fees and wages received by a U.S. citizen employed by a foreign government in the United States, and
- guaranteed payments from a partnership, received by:
 - (1) a partner, for services performed in the capacity as a partner, and
 - (2) a general partner, for the use of capital.

Guaranteed payments are amounts figured without regard to the income of the partnership and are reportable on federal Schedule E.

Note The surcharge does not apply to payments from a partnership received by a partner who is not acting in the capacity as a partner. The partnership is subject to the surcharge on these payments.

Temporary recycling surcharge for individuals other than farmers In the space provided on line 45, fill in the amount of your net business income (as defined earlier) which is included in Column B of Form 1NPR. Fill in -0- if you have a net loss. (You are still subject to a \$25 minimum surcharge even if you have a net loss.)

Exception If you have less than \$4,000 of gross receipts (as defined earlier) for federal income tax purposes, you aren't subject to a surcharge based on net business income. However, if you are also engaged in farming, see "Temporary recycling surcharge for farmers" below.

Note Individuals operating more than one business must combine the net income or loss from all trades or businesses, except farming, and enter the result.

Trade or business income is to be reported by the operator of the business, without regard to marital property law. If you and your spouse file a joint return and each operate separate businesses, you must compute your surcharge by completing the worksheet on page 20.

Multiply the amount of your net business income by 0.4345% (0.004345) and fill in the result on line 45. **Exception** If the result is less than \$25 or if you have a net loss from trade or business activities, fill in \$25. If the result is more than \$9,800, fill in \$9,800.

Temporary recycling surcharge for farmers If you are engaged in farming in Wisconsin and have a net farm profit of \$1,000 or more for federal income tax purposes, fill in \$25 on line 45.

Temporary recycling surcharge for individuals engaged in both farming and other trade or business activities If you are engaged in both farming and some other trade or business in Wisconsin, you may owe the \$25 farm surcharge in addition to

Line 45 instructions - continued

Line 46 instructions - continued

any surcharge based on your net business income. You must compute your surcharge by completing the worksheet below.

Worksheet The following persons are required to use the worksheet below to compute their temporary recycling surcharge. If you are one of the persons listed below, check the box on line 45 of Form 1NPR and use the worksheet to compute your surcharge.

- You are engaged in both farming and some other trade or business.
- You are married filing a joint return and both spouses are subject to the temporary recycling surcharge. In this case, each spouse must complete a separate worksheet. Add the amounts from line 4 of both worksheets and fill in the total on line 45 of Form 1NPR.

Temporary Recycling Surcharge Worksheet

- Fill in your net business income included in Column B of Form 1NPR (if a net loss, fill in -0- and enter \$25 on line 2)* 1. _____
- Multiply the amount on line 1 by .004345 and fill in the result but not less than \$25 or more than \$9,800 2. _____
- If you are engaged in farming in Wisconsin and have net farm profit of \$1,000 or more for federal income tax purposes, fill in \$25 ... 3. _____
- Add lines 2 and 3. Fill in here and on line 45 of Form 1NPR. Be sure to check the worksheet box on line 45 4. _____

* Fill in -0- if your gross receipts from all trade or business activities are less than \$4,000.

Publication 400, Wisconsin's Temporary Recycling Surcharge, provides further information on the temporary recycling surcharge. Publication 400 is available at any Department of Revenue office.

Line 46 Sales and use tax due on out-of-state purchases

If, while a Wisconsin resident during 1997, you made any taxable purchases from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 46. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc. For example, if you purchased \$300 of clothing through a catalog from an out-of-state company, no sales and use tax was charged, and you reside in a county with a 5% tax rate, you are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

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 46 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax

- Total amount of purchases subject to Wisconsin tax (i.e., purchases on which no sales and use tax was charged by the seller). \$ _____
- Sales and use tax rate (see rate chart below). x _____ %
- Amount of sales and use tax due (line 1 multiplied by line 2). Fill in this amount on line 46 of Form 1NPR if \$1 or more. \$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a, b, and c below, the tax rate was 5.5% for 1997.

- If you resided in 1997 in one of the following counties, the tax rate was 5.6%:
Milwaukee Ozaukee
- If you resided in 1997 in one of the following counties, the tax rate was 5.1%:
Racine Washington Waukesha
- If you resided in 1997 in one of the following counties, the tax rate was 5%:
Brown Fond du Lac La Fayette Rock
Calumet Grant Manitowoc Sheboygan
Clark Green Marinette Taylor
Eau Claire Green Lake Menominee Winnebago
Florence Kewaunee Outagamie Wood

Line 47 Endangered resources donation

Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. All gifts (up to a total of \$500,000) will be matched by general purpose revenue, which makes your gift twice as important to endangered resources.

Consider a gift of \$15, \$25, \$50, or \$75, or choose your own amount, and support endangered resources in Wisconsin. Fill in line 47 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to: Endangered Resources Fund, Department of Natural Resources, P.O. Box 7921, Madison, WI 53707.

Line 48 Penalties on retirement plans and MSAs

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 qualified retirement plans, including IRAs and medical savings accounts (line 50 of federal Form 1040).
- Total tax due from federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 50 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (line 6 of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 53 of federal Form 1040).

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 48. Multiply the amount filled in by .33 (33%) and fill in the result on line 48.

Line 48 instructions - continued

If you were required to file federal Form 5329 or 5330, attach a copy of your Form 5329 or 5330 to 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 information on the retirement payments from local and state retirement systems and federal retirement systems which are exempt from Wisconsin tax.

■ Line 50 Wisconsin income tax withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC). Fill in the total on line 50. Attach readable copies of your withholding statements to the back of Form 1NPR.

DO NOT claim credit for tax withheld for other states. DO NOT claim amounts marked social security or Medicare tax withheld. DO NOT claim credit for federal tax withheld. DO NOT include withholding statements from other tax years. DO NOT 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 51 1997 Wisconsin estimated tax payments and amount applied from 1996 return

Fill in the total of (1) any overpayment of 1996 income tax you were allowed as a credit on your 1997 Wisconsin estimated tax, and (2) any Wisconsin estimated tax payments you made for 1997. If you are married and file a joint return, add together (1) the total of both spouses' separate estimated tax payments, (2) any joint estimated tax payments you made, and (3) the total overpayments of 1996 income tax you and your spouse were allowed as credit to your 1997 estimated tax account(s).

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 1997.

Name change Did you change your name because of marriage or divorce? If so, and you made estimated tax payments using your former name, attach a statement to the front of Form 1NPR explaining all the payments you and your spouse made for 1997 and the name(s) and social security number(s) under which you made the payments.

■ Line 52 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.

Exception 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.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 52.

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 federal Schedule EIC for definition of a "qualifying child").

CAUTION For federal purposes only your first two qualifying children are counted. For Wisconsin purposes all of your qualifying children are counted.

Note If your qualifying child is not claimed as a dependent on your return, write the child's name(s) above line 52.

Step 2 Fill in the earned income credit from line 29c of federal Form 1040A or line 56a of Form 1040. (**Exception** If you were required to reduce your federal earned income credit because you owed alternative minimum tax, fill in the amount of your earned income credit before the reduction for alternative minimum tax.)

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 | 14% |
| 3 or more | 43% |

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 52. This is your Wisconsin earned income credit.

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 52. Write "EIC" in the space to the right of line 52. Complete your return through line 56 of Form 1NPR. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1NPR.

■ Line 53 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.

Exception 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 16 of your Schedule FC on line 53. If you are claiming farmland preservation credit, attach your completed Schedule FC to your Form 1NPR.

■ Line 54 Net income tax paid to another state on income earned while a Wisconsin resident

Nonresidents—don't fill in any amount (except amounts paid by a tax-option (S) corporation on income earned while you were a Wisconsin resident). *Part-year and full-year residents*—read the instructions below if you paid income taxes to another state.

Did you pay income tax to another state or the District of Columbia on income earned while you were a Wisconsin resident? If so, you may be entitled to claim a credit for such income tax on your Wisconsin return. To qualify for a credit, the income that was taxed by the other state must also be taxed by Wisconsin. You can't claim credit for other taxes paid such as city tax, severance tax, county tax, or foreign tax. If you paid "minimum tax" to another state, you may be able to claim a credit for this tax. For further information, get Publication 125, Credit for Tax Paid to Another State, from any Department of Revenue office.

Note You can't claim credit for taxes paid to Illinois, Indiana, Kentucky, Michigan, or Minnesota on wages earned in those states. Generally, under agreements with these 5 states, they don't tax the wages of Wisconsin residents. If income taxes were withheld from your wages for any of these states, you must file a return with that state to obtain a refund. On that state's return, be sure to explain that you were a Wisconsin resident when earning the wages in that state.

How do I figure my credit for tax paid to another state? Fill in an income tax return from the other state to figure the net tax due. Fill in that amount on line 54 of Form 1NPR. The amount on line 54 can't be more than the amount shown on line 44 of Form 1NPR. **Don't fill in on line 54 either the amount of tax withheld as shown on the withholding statement (W-2 or other withholding form) from the other state or the amount of estimated tax you paid to the other state.**

Note If only part of the income taxed by the other state is taxed by Wisconsin (for example, capital gain on assets held more than one year is taxed 100% for Illinois but only 40% for Wisconsin), you must limit the credit claimed on line 54. Use the following formula to figure the amount of credit you may claim.

$$\frac{\text{Income taxable to both Wisconsin and other state}}{\text{Total income taxable to other state}} \times \frac{\text{Total net income tax paid to other state}}{\text{Amount of credit allowable against Wisconsin tax}}$$

Fill in the amount of your credit on line 54. If only part of the income taxed by the other state is taxed by Wisconsin, attach an explanation of how you figured your credit.

What do I have to attach to claim the credit? To claim the credit, attach to your Form 1NPR a complete copy of your income tax return from the other state and your withholding statement (W-2 or other withholding form) from the other state. If you are claiming the credit for tax paid to another state as a member of a limited liability company (LLC) treated as a partnership or as a shareholder in a tax-option (S) corporation, attach a copy of the Wisconsin Schedule 3K-1 or 5K-1 you received from the LLC or tax-option (S) corporation. If the LLC or corporation did not file a Wisconsin return, submit federal Schedule K-1 plus a statement from the LLC or (S) corporation listing the states where tax was paid and the amount

of each state's tax allocable to you. Copies of any combined or composite individual income tax returns filed by the LLC or corporation on your behalf should be attached to your Wisconsin return.

Credit for repayment of income previously taxed If you repaid during 1997, 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 1997.
- (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 54 of Form 1NPR, and write "Repayment Credit" in the area to the right of line 54.

■ Line 55 Homestead credit

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

Exception 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 55. Attach your completed Schedule H to Form 1NPR.

■ Line 56 Farmland tax relief credit

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

Exception 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 farmland tax relief credit.

Full-year residents—read the instructions which follow.

You may qualify for the farmland tax relief credit if you meet the following conditions:

1. You are a full-year resident of Wisconsin.
2. You or a member of your household must have been the owner of at least 35 acres of Wisconsin farmland during the 1997 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
3. Your 1996 property taxes for the farmland on which the credit is based must have been paid.
4. The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 1997 or at least a total of \$18,000 in gross farm profits for 1995, 1996, and 1997 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 1997, you do not have to meet this gross farm profits requirement.

Line 56 instructions - continued

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the taxable year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If you rent out your farmland, the renter's gross profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refund, or a previous year's farmland preservation or farmland tax relief credit.

Only one member of a household may claim the credit. If two or more members of a household each qualify (for example, where a husband and wife have entered into a farm partnership agreement), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.

A claimant may be (1) an individual, (2) each member of a partnership (except publicly traded partnerships) having a joint or common interest in land, (3) a shareholder in a tax-option (S) corporation, (4) the vendee under a land contract, or (5) a guardian on behalf of a ward. When farmland is subject to a life estate, the person who has an ownership interest and is operating the farm and paying the property taxes is the owner who may claim the credit.

Fill in the property taxes on your Wisconsin farmland (exclusive of improvements) in the space provided on line 56, but do not fill in more than \$10,000. The credit is based on property taxes levied on your farmland during the 1997 calendar year less any lottery credit. This is your 1997 property tax bill (payable in 1998). You can use up to \$10,000 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (for example, farm buildings or a residence), special assessments, special charges, or interest.

Note Your property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land.

If you have more than one property tax bill, apply the formula to each bill separately.

$$\frac{\text{Assessed value of land}}{\text{Total assessed value of land and improvements}} \times \text{Property taxes levied in 1997 after lottery credit} = \text{Portion of property taxes to be used for the credit}$$

If the farmland is co-owned with someone other than a member of your household, use only those taxes on the farmland which reflect your ownership percentage.

If you sold the farmland on which this claim is based during the taxable year, fill in only that portion of the property taxes on the farmland which is allocated to you in the closing agreement pertaining to the sale of the property (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, you may not use any of these taxes in your computation.

If you purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing

Line 56 instructions - continued

agreement (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, fill in the total taxes on the farmland.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the amount of property taxes on the farmland (but not more than \$10,000) as reflects the ownership percentage of you and your household. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 1997.

Fill in the amount of your credit on line 56 of Form 1NPR. The credit is equal to 10% of the property taxes on your farmland up to a maximum credit of \$1,000. (**Caution** If you are claiming farmland preservation credit on line 53, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.)

Attach a copy of your 1997 property tax bill(s) to Form 1NPR. (**Note** If you are also claiming farmland preservation credit or homestead credit on Form 1NPR and have attached a copy of your 1997 property tax bill(s) to your Schedule FC or Schedule H, you do not have to attach an additional copy.) If the farmland on which the credit is based was purchased or sold during the year, only the buyer must attach a copy of the 1997 property tax bill(s); however, both the buyer and seller must attach a copy of the closing agreement relating to the sale. If any of the 1997 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 1996 property taxes were paid in full.

■ Line 58 Amount of your refund

Is line 57 more than line 49? If so, subtract line 49 from line 57 and fill in the difference on line 58. This is your refund. Amounts less than \$1 cannot be refunded.

■ Line 59 Amount you owe

Is line 49 more than line 57? If so, subtract line 57 from line 49 and fill in the difference on line 59. This is the amount you owe with your return. If you owe less than \$1, send in your return but do not pay the tax. If you owe \$1 or more with your return, you can pay by check or money order made payable to the Wisconsin Department of Revenue. Write your social security number on your check or money order. Paper clip it to the front of your Form 1NPR.

■ Line 60 Amount of line 58 to be applied to your 1998 estimated tax

Fill in on line 60 the portion of your refund from line 58 that you want to apply to your 1998 estimated income tax. The difference between line 60 and line 58 will be refunded to you. (**Note** The amount applied to your 1998 estimated tax will reduce your refund.)

Line 60 instructions - continued

If you are married filing a joint return, we will apply the amount on line 60 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 60 to your separate estimated tax.

Sign and date your return Sign and date your return at the bottom of the page. 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.

Attachments Attach the following to Form 1NPR:

- The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC).
- If you owe \$1 or more with your return, paper clip your payment to the front of Form 1NPR.
- Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit) or Schedule FC (farmland preservation credit).
- A complete copy of your federal return (or your TeleFile Tax Record) 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 attach federal Schedule A.
- A copy of your federal extension application form or required statement if you are filing under an extension of time to file.

- *Persons divorced after June 20, 1996, who compute a refund* — If your judgment of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgment to your Form 1NPR and write “Divorce decree” in the space below line 49. This will prevent your refund from being applied against such tax liability.
- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Wisconsin return and write “Form 8379” in the space below line 49 of Form 1NPR.

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

| <i>(if tax is due)</i> | <i>(if refund or no tax due)</i> | <i>(if Schedule H attached)</i> |
|---|--|--|
| P.O. Box 268 Madison, WI 53790-0001 | P.O. Box 59 Madison, WI 53785-0001 | P.O. Box 34 Madison, WI 53786-0001 |

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.

Special Instructions

Effect of Wisconsin law changes for 1996 If you made Schedule I adjustments on your 1996 Wisconsin income tax return, you may now be required to file a 1996 amended return.

The instructions for the 1996 Form 1NPR stated that changes to federal law enacted during 1996 did not apply for Wisconsin purposes. However, Wisconsin law was subsequently amended to provide that many of the changes made to federal law during 1996 also apply for Wisconsin for 1996. A complete listing of the changes made to federal law during 1996 is found in the instructions for 1996 Schedule I.

Exception Wisconsin law specifically provides that the following federal provisions cannot be used for Wisconsin tax purposes for 1996.

- The exclusion for the value of lodging furnished by an academic health center.
- The exclusion for benefits under an employer’s educational assistance plan.
- The repeal of the exclusion for punitive damages and for damages not attributable to physical injuries or sickness.

If you made Schedule I adjustments for any of the federal law changes enacted in 1996 (except the three listed above), file an amended 1996 return anytime within four years of the unextended due date of your 1996 return.

Were you audited by the Internal Revenue Service?

If any of your federal income tax returns were adjusted by the Internal Revenue Service and the adjustments affect your Wisconsin income, a Wisconsin credit, or tax payable, you must notify the department of such adjustments within 90 days after they become final. You must submit a copy of the final federal audit report to the Department of Revenue. Mail the federal audit report to the Wisconsin Department of Revenue, Audit Bureau, P.O. 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 and the changes on such return affect your Wisconsin income, a Wisconsin credit, or tax payable, you must file an amended Wisconsin return with the Department of Revenue within 90 days.

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. Write “amended return” at the top of your corrected Form 1NPR. Fill in lines 1 through 57 using the corrected amounts of your income, deductions, and credits.

Figure the amount to fill in on line 58 or line 59 of your amended Form 1NPR using the worksheet below.

Worksheet to Figure Additional Refund or Additional Amount Owed on Amended Form 1NPR

1. Fill in amount from line 49, amended Form 1NPR 1. _____
2. Fill in refund from line 58 less amount on line 60, original Form 1NPR (or as adjusted by the department) 2. _____
3. Add lines 1 and 2 3. _____
4. Fill in amount from line 57, amended Form 1NPR 4. _____
5. Fill in amount paid with your original Form 1NPR plus additional amounts paid (not including interest or penalties) after it was filed 5. _____
6. Add lines 4 and 5 6. _____
7. If line 6 is more than line 3, subtract line 3 from line 6. Fill in here and on line 58. This is the amount of your additional refund 7. _____
8. If line 6 is less than line 3, subtract line 6 from line 3. Fill in here and on line 59. This is the additional amount you owe 8. _____

On line 60, fill in the amount of your refund that you want to apply to your 1998 estimated tax. If you file your amended return during 1998, you may increase or reduce this amount. For more information, call the Estimated Tax Unit at (608) 266-9941.

Interest is charged on additional amounts owed at the rate of 1% per month from the due date of your return (April 15, 1998). Figure the interest charge on the amount you owe on line 59. In the area below line 59, write in the amount of interest. Label it "interest charge."

Sign and date your amended return at the bottom of the page. Your spouse must also sign if it is a joint return.

Attach to your amended Form 1NPR an explanation of the changes you made and the reasons for those changes. Also attach a copy of your worksheet showing how you figured your additional refund or additional amount owed. If you owe an additional amount, attach your check or money order, made payable to the Wisconsin Department of Revenue.

Mail your amended return to the Wisconsin Department of Revenue:

| | |
|------------------------|----------------------------------|
| <i>(if tax is due)</i> | <i>(if refund or no tax due)</i> |
| P.O. Box 268 | P.O. Box 8991 |
| Madison, WI 53790-0001 | Madison, WI 53708-8991 |

Who must pay estimated tax?

If your 1998 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must prepay your 1998 tax in installments beginning April 15, 1998, using Form 1-ES. 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 Estimated Tax Unit at (608) 266-9940 or any Department of Revenue office.

If you filed Form 1-ES for 1997, you will automatically receive Form 1-ES at the end of January 1998. If you must file Form 1-ES for 1998 and don't receive the form in the mail, contact any Department of Revenue office.

Do you qualify for historic rehabilitation credits?

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim the historic rehabilitation credits, complete Wisconsin Schedule HR. Add the total amount of your historic rehabilitation credits from Schedule HR to the amount which would otherwise be reported on line 39c of Form 1NPR. In the space above line 39c, write "HR." Attach Schedule HR and the required certification to Form 1NPR.

Exception If you are only claiming historic rehabilitation credits which are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Add the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 to the amount which would otherwise be reported on line 39c of Form 1NPR. In the space above line 39c, write "HR/K-1." Attach a copy of your Schedule 2K-1, 3K-1, or 5K-1 to your Form 1NPR.

Note If you are required to repay all or a portion of a historic rehabilitation credit claimed in a previous year, add the amount you must repay to the amount which would otherwise be reported on line 48 of Form 1NPR. Write the amount of the repayment and the words "Repayment - HRC" on the dotted line next to line 48.

Do you qualify for development zones credits?

Special tax credits may be available for persons doing business in Wisconsin development zones.

The Wisconsin Department of Commerce administers the development zones program. Any individual conducting business in a development zone who has been certified by the Department of Commerce may be eligible for the credits. Credits attributable to the business operations of a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim any of the development zones credits, complete Wisconsin Schedule DC.

To claim the development zones credits, add the amount of your development zones credits from Schedule DC to the amount of your married couple credit which would otherwise be reported on line 43 of Form 1NPR. Fill in the total on line 43 of Form 1NPR. In the space to the left of line 43, write "Schedule DC."

Note If you are required to recapture development zones investment credit (see Schedule DC), add the increase in tax due to the recapture of the investment credit to the amount which would otherwise be reported on line 48 of Form 1NPR. Write the amount of the recapture and "DC" on the dotted line next to line 48.

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 of \$5.00 per return. Requests must be made in person or in writing. Please call (608) 267-1266 for further information.

1997 Standard Deduction Table For Form 1NPR Filers

Caution Aliens are generally not permitted to claim the standard deduction. See instructions for line 32a.

| If your federal income (line 31, of Form 1NPR) is- | | And you are- | | | | If your federal income (line 31, of Form 1NPR) is- | | And you are- | | | | If your federal income (line 31, 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 | At least | But less than | Single | Married filing jointly | Married filing separately | Head of a household |
| | | Your standard deduction is- | | | | | | Your standard deduction is- | | | | | | Your standard deduction is- | | | |
| 0 | 4,750 | 5,200 | 8,900 | 4,230 | 7,040 | 22,000 | 22,500 | 3,430 | 6,477 | 769 | 3,719 | 40,000 | 40,500 | 1,270 | 2,917 | 0 | 1,270 |
| 4,750 | 5,000 | 5,200 | 8,900 | 4,205 | 7,040 | 22,500 | 23,000 | 3,370 | 6,378 | 670 | 3,606 | 40,500 | 41,000 | 1,210 | 2,818 | 0 | 1,210 |
| 5,000 | 5,500 | 5,200 | 8,900 | 4,131 | 7,040 | 23,000 | 23,500 | 3,310 | 6,279 | 571 | 3,494 | 41,000 | 41,500 | 1,150 | 2,719 | 0 | 1,150 |
| 5,500 | 6,000 | 5,200 | 8,900 | 4,032 | 7,040 | 23,500 | 24,000 | 3,250 | 6,181 | 472 | 3,381 | 41,500 | 42,000 | 1,090 | 2,620 | 0 | 1,090 |
| 6,000 | 6,500 | 5,200 | 8,900 | 3,933 | 7,040 | 24,000 | 24,500 | 3,190 | 6,082 | 373 | 3,269 | 42,000 | 42,500 | 1,030 | 2,522 | 0 | 1,030 |
| 6,500 | 7,000 | 5,200 | 8,900 | 3,834 | 7,040 | 24,500 | 25,000 | 3,130 | 5,983 | 274 | 3,156 | 42,500 | 43,000 | 970 | 2,423 | 0 | 970 |
| 7,000 | 7,500 | 5,200 | 8,900 | 3,736 | 7,040 | 25,000 | 25,500 | 3,070 | 5,884 | 176 | 3,070 | 43,000 | 43,500 | 910 | 2,324 | 0 | 910 |
| 7,500 | 8,000 | 5,170 | 8,900 | 3,637 | 6,984 | 25,500 | 26,000 | 3,010 | 5,785 | 77 | 3,010 | 43,500 | 44,000 | 850 | 2,225 | 0 | 850 |
| 8,000 | 8,500 | 5,110 | 8,900 | 3,538 | 6,871 | 26,000 | 26,500 | 2,950 | 5,686 | 0 | 2,950 | 44,000 | 44,500 | 790 | 2,126 | 0 | 790 |
| 8,500 | 9,000 | 5,050 | 8,900 | 3,439 | 6,759 | 26,500 | 27,000 | 2,890 | 5,587 | 0 | 2,890 | 44,500 | 45,000 | 730 | 2,027 | 0 | 730 |
| 9,000 | 9,500 | 4,990 | 8,900 | 3,340 | 6,646 | 27,000 | 27,500 | 2,830 | 5,488 | 0 | 2,830 | 45,000 | 45,500 | 670 | 1,928 | 0 | 670 |
| 9,500 | 10,000 | 4,930 | 8,900 | 3,241 | 6,533 | 27,500 | 28,000 | 2,770 | 5,389 | 0 | 2,770 | 45,500 | 46,000 | 610 | 1,829 | 0 | 610 |
| 10,000 | 10,500 | 4,870 | 8,851 | 3,142 | 6,421 | 28,000 | 28,500 | 2,710 | 5,291 | 0 | 2,710 | 46,000 | 46,500 | 550 | 1,730 | 0 | 550 |
| 10,500 | 11,000 | 4,810 | 8,752 | 3,043 | 6,308 | 28,500 | 29,000 | 2,650 | 5,192 | 0 | 2,650 | 46,500 | 47,000 | 490 | 1,632 | 0 | 490 |
| 11,000 | 11,500 | 4,750 | 8,653 | 2,944 | 6,196 | 29,000 | 29,500 | 2,590 | 5,093 | 0 | 2,590 | 47,000 | 47,500 | 430 | 1,533 | 0 | 430 |
| 11,500 | 12,000 | 4,690 | 8,554 | 2,846 | 6,083 | 29,500 | 30,000 | 2,530 | 4,994 | 0 | 2,530 | 47,500 | 48,000 | 370 | 1,434 | 0 | 370 |
| 12,000 | 12,500 | 4,630 | 8,455 | 2,747 | 5,971 | 30,000 | 30,500 | 2,470 | 4,895 | 0 | 2,470 | 48,000 | 48,500 | 310 | 1,335 | 0 | 310 |
| 12,500 | 13,000 | 4,570 | 8,356 | 2,648 | 5,858 | 30,500 | 31,000 | 2,410 | 4,796 | 0 | 2,410 | 48,500 | 49,000 | 250 | 1,236 | 0 | 250 |
| 13,000 | 13,500 | 4,510 | 8,257 | 2,549 | 5,745 | 31,000 | 31,500 | 2,350 | 4,697 | 0 | 2,350 | 49,000 | 49,500 | 190 | 1,137 | 0 | 190 |
| 13,500 | 14,000 | 4,450 | 8,158 | 2,450 | 5,633 | 31,500 | 32,000 | 2,290 | 4,598 | 0 | 2,290 | 49,500 | 50,000 | 130 | 1,038 | 0 | 130 |
| 14,000 | 14,500 | 4,390 | 8,059 | 2,351 | 5,520 | 32,000 | 32,500 | 2,230 | 4,499 | 0 | 2,230 | 50,000 | 50,500 | 70 | 939 | 0 | 70 |
| 14,500 | 15,000 | 4,330 | 7,961 | 2,252 | 5,408 | 32,500 | 33,000 | 2,170 | 4,401 | 0 | 2,170 | 50,500 | 51,000 | 10 | 840 | 0 | 10 |
| 15,000 | 15,500 | 4,270 | 7,862 | 2,153 | 5,295 | 33,000 | 33,500 | 2,110 | 4,302 | 0 | 2,110 | 51,000 | 51,500 | 0 | 742 | 0 | 0 |
| 15,500 | 16,000 | 4,210 | 7,763 | 2,054 | 5,183 | 33,500 | 34,000 | 2,050 | 4,203 | 0 | 2,050 | 51,500 | 52,000 | 0 | 643 | 0 | 0 |
| 16,000 | 16,500 | 4,150 | 7,664 | 1,956 | 5,070 | 34,000 | 34,500 | 1,990 | 4,104 | 0 | 1,990 | 52,000 | 52,500 | 0 | 544 | 0 | 0 |
| 16,500 | 17,000 | 4,090 | 7,565 | 1,857 | 4,957 | 34,500 | 35,000 | 1,930 | 4,005 | 0 | 1,930 | 52,500 | 53,000 | 0 | 445 | 0 | 0 |
| 17,000 | 17,500 | 4,030 | 7,466 | 1,758 | 4,845 | 35,000 | 35,500 | 1,870 | 3,906 | 0 | 1,870 | 53,000 | 53,500 | 0 | 346 | 0 | 0 |
| 17,500 | 18,000 | 3,970 | 7,367 | 1,659 | 4,732 | 35,500 | 36,000 | 1,810 | 3,807 | 0 | 1,810 | 53,500 | 54,000 | 0 | 247 | 0 | 0 |
| 18,000 | 18,500 | 3,910 | 7,268 | 1,560 | 4,620 | 36,000 | 36,500 | 1,750 | 3,708 | 0 | 1,750 | 54,000 | 54,500 | 0 | 148 | 0 | 0 |
| 18,500 | 19,000 | 3,850 | 7,169 | 1,461 | 4,507 | 36,500 | 37,000 | 1,690 | 3,609 | 0 | 1,690 | 54,500 | 55,000 | 0 | 49 | 0 | 0 |
| 19,000 | 19,500 | 3,790 | 7,071 | 1,362 | 4,394 | 37,000 | 37,500 | 1,630 | 3,510 | 0 | 1,630 | 55,000 | or more | 0 | 0 | 0 | 0 |
| 19,500 | 20,000 | 3,730 | 6,972 | 1,263 | 4,282 | 37,500 | 38,000 | 1,570 | 3,412 | 0 | 1,570 | | | | | | |
| 20,000 | 20,500 | 3,670 | 6,873 | 1,164 | 4,169 | 38,000 | 38,500 | 1,510 | 3,313 | 0 | 1,510 | | | | | | |
| 20,500 | 21,000 | 3,610 | 6,774 | 1,066 | 4,057 | 38,500 | 39,000 | 1,450 | 3,214 | 0 | 1,450 | | | | | | |
| 21,000 | 21,500 | 3,550 | 6,675 | 967 | 3,944 | 39,000 | 39,500 | 1,390 | 3,115 | 0 | 1,390 | | | | | | |
| 21,500 | 22,000 | 3,490 | 6,576 | 868 | 3,832 | 39,500 | 40,000 | 1,330 | 3,016 | 0 | 1,330 | | | | | | |

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, 1997. If you moved out of Wisconsin during 1997 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. | School District | No. | School District | No. | School District | No. | School District | No. | School District | No. |
|-------------------|------|---------------------|------|-------------------|------|-------------------|------|-------------------|------|-------------------|------|
| ABBOTSFORD | 0007 | CLINTONVILLE | 1141 | GREENDALE | 2296 | MCFARLAND | 3381 | PESHTIGO | 4305 | STOCKBRIDGE | 5614 |
| ADAMS-FRIENDSHIP | 0014 | COCHRANE | 1155 | GREENFIELD | 2303 | MEDFORD | 3409 | PEWAUKEE | 4312 | STOUGHTON | 5621 |
| ALBANY | 0063 | FOUNTAIN CITY | 1162 | GREEN LAKE | 2310 | MELLEN | 3427 | PHELPS | 4330 | STRAFORD | 5628 |
| ALGOMA | 0070 | COLBY | 1169 | GREENWOOD | 2394 | MELROSE-MINDORO | 3428 | PHILLIPS | 4347 | STURGEON BAY | 5642 |
| ALMA | 0084 | COLEMAN | 1176 | HAMILTON | 2420 | MENASHA | 3430 | PITTSVILLE | 4368 | SUN PRAIRIE | 5656 |
| ALMA CENTER | 0091 | COLFAX | 1183 | HARTFORD UHS | 2478 | MENOMINEE INDIAN | 3434 | PLATTEVILLE | 4389 | SUPERIOR | 5663 |
| ALMOND- | | COLUMBUS | 1204 | HAYWARD | 2478 | MENOMONEE FALLS | 3437 | PLUM CITY | 4459 | SURING | 5670 |
| BANCROFT | 0105 | CORNELL | 1204 | HIGHLAND | 2527 | MENOMONIE | 3444 | PLYMOUTH | 4473 | | |
| ALTOONA | 0112 | CRANDON | 1218 | HILBERT | 2534 | MEQUON- | | PORTAGE | 4501 | THORP | 5726 |
| AMERY | 0119 | CRIVITZ | 1232 | HILLSBORO | 2541 | THIENSVILLE | 3479 | PORT EDWARDS | 4508 | THREE LAKES | 5733 |
| ANTIGO | 0140 | CUBA CITY | 1246 | HOLMEN | 2562 | MERCER | 3484 | PORT WASHINGTON | | TIGERTON | 5740 |
| APPLETON | 0147 | CUDAHY | 1253 | HORICON | 2576 | MERRILL | 3500 | SAUKVILLE | 4515 | TOMAH | 5747 |
| ARCADIA | 0154 | CUMBERLAND | 1260 | HORTONVILLE | 2583 | MIDDLETON-CROSS | | POTOSI | 4529 | TOMAHAWK | 5754 |
| ARGYLE | 0161 | | | HOWARD-SUAMICO | 2604 | PLAINS | 3549 | POYNETTE | 4536 | TOMORROW RIVER | 0126 |
| ARROWHEAD UHS | * | D C EVEREST | 4970 | HOWARDS GROVE | 2605 | MILTON | 3612 | PRAIRIE DU CHIEN | 4543 | TRI-COUNTY | 5810 |
| ASHLAND | 0170 | DARLINGTON | 1295 | HUDSON | 2611 | MILWAUKEE | 3619 | PRAIRIE FARM | 4557 | TURTLE LAKE | 5810 |
| ASHWAUBENON | 0182 | DEERFIELD | 1309 | HURLEY | 2618 | MINERAL POINT | 3633 | PRENTICE | 4571 | TWO RIVERS | 5824 |
| ATHENS | 0196 | DE FOREST | 1316 | HUSTISFORD | 2625 | MISICOT | 3661 | PRESCOTT | 4578 | | |
| AUBURNDALE | 0203 | DELAVAN-DARIEN | 1380 | JANESVILLE | 2695 | MONDOVI | 3668 | PRINCETON | 4606 | UNION GROVE UHS | * |
| AUGUSTA | 0217 | DENMARK | 1407 | JEFFERSON | 2702 | MONONA GROVE | 3675 | PULASKI | 4613 | UNITY | 0238 |
| | | DE PERE | 1414 | JOHNSON CREEK | 2730 | MONROE | 3682 | | | | |
| BALDWIN-WOODVILLE | 0231 | DE SOTO | 1421 | JUDA | 2737 | MONTELLO | 3689 | RACINE | 4620 | VALDERS | 5866 |
| BANGOR | 0245 | DODGELAND | 1428 | IOLA-SCANDINAVIA | 2639 | MONTECELLO | 3696 | RANDOLPH | 4634 | VERONA | 5901 |
| BARABOO | 0280 | DODGEVILLE | 1491 | IOWA-GRANT | 2646 | MONTICELLO | 3787 | RANDOM LAKE | 4641 | VIROQUA | 5985 |
| BARNEVELD | 0287 | DRUMMOND | 1491 | ITHACA | 2660 | MOUNT HOREB | 3794 | REEDSBURG | 4753 | | |
| BARRON | 0308 | DURAND | 1499 | JANESVILLE | 2695 | MUKWONAGO | 3822 | REEDSVILLE | 4760 | WABENO | 5992 |
| BAYFIELD | 0315 | | | JEFFERSON | 2702 | MUSKEGO-NORWAY | 3857 | RHINELANDER | 4781 | WASHBURN | 6027 |
| BEAVER DAM | 0336 | EAST TROY | 1540 | JOHNSON CREEK | 2730 | | | RIB LAKE | 4795 | WASHINGTON | 6069 |
| BEECHER-DUNBAR- | | EAU CLAIRE | 1554 | | | NECEDAH | 3871 | RICE LAKE | 4802 | WATERFORD UHS | * |
| PEMBINE | 4263 | EDGAR | 1561 | | | NEENAH | 3892 | RICHLAND | 4851 | WATERLOO | 6118 |
| BELLEVILLE | 0350 | EDGERTON | 1568 | KAUKAUNA | 2758 | NEILLSVILLE | 3899 | RIO | 4865 | WATERTOWN | 6125 |
| BELMONT | 0364 | ELCHO | 1582 | KENOSHA | 2793 | NEKOOSA | 3906 | RIPON | 4872 | WAUKESHA | 6174 |
| BELOIT | 0413 | ELEVA-STROM | 1600 | KETTLE MORAINE | 1376 | NEW AUBURN | 3920 | RIVERDALE | 3850 | WAUNAKEE | 6181 |
| BELOIT TURNER | 0422 | ELKHART LAKE | | KWASKUM | 2800 | NEW BERLIN | 3925 | RIVER FALLS | 4893 | WAUPACA | 6195 |
| BENTON | 0427 | GLENBEULAH | 1631 | KWAUNEE | 2814 | NEW GLARUS | 3934 | RIVER RIDGE | 4904 | WAUPUN | 6216 |
| BERLIN | 0434 | GLKHORN | 1638 | KICKAPOO | 2828 | NEW HOLSTEIN | 3941 | RIVER VALLEY | 5523 | WAUSAU | 6223 |
| BIG FOOT UHS | * | ELK MOUND | 1645 | KIEL | 2828 | NEW LISBON | 3948 | ROSENDALE | | WAUSAUKEE | 6230 |
| BIRCHWOOD | 0441 | ELLSWORTH | 1659 | KIMBERLY | 2835 | NEW LONDON | 3955 | BRANDON | 4956 | WAUTOMA | 6237 |
| BLACK HAWK | 2240 | ELMBROOK | 0714 | KOHLER | 2842 | NEW RICHMOND | 3962 | ROSHOLT | 4963 | WAWATOSA | 6244 |
| BLACK RIVER FALLS | 0476 | ELMWOOD | 1666 | | | NIAGARA | 3969 | | | WAUZEKA-STEUBEN | 6251 |
| BLAIR-TAYLOR | 0485 | ELROY-KENDALL- | | LA CROSSE | 2849 | NICOLET UHS | * | SAINT CROIX | | WEBSTER | 6293 |
| BLOOMER | 0497 | WILTON | 1673 | LADYSMITH-HAWKINS | 2856 | NORRIS | 3976 | CENTRAL | 2422 | WEST ALLIS | 6300 |
| BONDUEL | 0602 | EVANSVILLE | 1694 | LA FARGE | 2863 | NORTH CRAWFORD | 2016 | SAINT CROIX FALLS | 5019 | WEST BEND | 6307 |
| BOSCobel | 0609 | | | LAKE GENEVA- | | NORTH FOND DU LAC | 3983 | SAINT FRANCIS | 5026 | WESTBY | 6321 |
| BOYLER | 0623 | FALL CREEK | 1729 | GENOA CITY UHS | * | NORTHERN OZAUKEE | 1945 | SAUK PRAIRIE | 5100 | WEST DE PERE | 6328 |
| BOYCEVILLE | 0637 | FALL RIVER | 1736 | LAKE HOLCOMBE | 2891 | NORTHLAND PINES | 1526 | SENECA | 5124 | WESTFIELD | 6335 |
| BRILLION | 0658 | FENIMORE | 1813 | LAKELAND UHS | * | NORTHWOOD | 3654 | SEVASTOPOL | 5130 | WESTON | 6354 |
| BRODHEAD | 0700 | FLAMBEAU | 5757 | LAKE MILLS | 2898 | NORWALK-ONTARIO | 3990 | SEYMOUR | 5138 | WEST SALEM | 6370 |
| BROWN DEER | 0721 | FLORENCE | 1855 | LANCASTER | 2912 | | | SHAWANO-GRESHAM | 5264 | WEYAUWEGA- | |
| BRUCE | 0735 | FOND DU LAC | 1862 | LANONA | 2940 | OAK CREEK- | | SHEBOGAN | 5271 | FREMONT | 6384 |
| BURLINGTON | 0777 | FORT ATKINSON | 1883 | LENA | 2961 | FRANKLIN | 4018 | SHEBOGAN FALLS | 5278 | WEYERHAEUSER | 6410 |
| BUTTERNUT | 0840 | FRANKLIN | 1900 | LITTLE CHUTE | 3129 | OAKFIELD | 4025 | SHELL LAKE | 5306 | WHITEFISH BAY | 6419 |
| | | FREDERIC | 1939 | LODI | 3150 | OCONOMOWOC | 4060 | SHIOCTON | 5348 | WHITEHALL | 6426 |
| | | FREEDOM | 1953 | LOMIRA | 3171 | OCONTO | 4067 | SHOREWOOD | 5355 | WHITE LAKE | 6440 |
| CADOTT | 0870 | | | LOYAL | 3206 | OCONTO FALLS | 4074 | SHULLSBURG | 5362 | WHITEWATER | 6461 |
| CAMBRIA-FRIESLAND | 0882 | | | LUCK | 3213 | OMRO | 4088 | SIREN | 5376 | WHITNALL | 6470 |
| CAMBRIDGE | 0896 | GALESVILLE-ETTRICK- | | LUXEMBURG-CASCO | 3220 | ONALASKA | 4095 | SLINGER | 5390 | WILD ROSE | 6475 |
| CAMERON | 0903 | TREMPEALEAU | 2009 | | | OOSTBURG | 4137 | SOLON SPRINGS | 5397 | WILLIAMS BAY | 6482 |
| CAMPBELLSPORT | 0910 | GERMANTOWN | 2058 | | | OREGON | 4144 | SOMERSET | 5432 | WILMOT UHS | |
| CASHTON | 0980 | GIBRALTAR | 2114 | MADISON | 3269 | OSCEOLA | 4165 | SOUTH MILWAUKEE | 5439 | WINNECONNE | 6608 |
| CASSVILLE | 0994 | GILLET | 2128 | MANAWA | 3276 | OSHKOSH | 4179 | SOUTH SHORE | 4522 | WINTER | 6615 |
| CEDARBURG | 1015 | GILMAN | 2135 | MANITOWOC | 3290 | OSSEO-FAIRCHILD | 4186 | SOUTHERN DOOR | 5457 | WISCONSIN DELLS | 6678 |
| CEDAR GROVE- | | GILMANTON | 2142 | MAPLE | 3297 | OWEN-WITHEE | 4207 | SOUTHWESTERN | | WISCONSIN HEIGHTS | 0469 |
| BELGIUM | 1029 | GLENWOOD CITY | 2198 | MARATHON CITY | 3304 | | | WISCONSIN RAPIDS | 6685 | | |
| CENTRALWESTOSHA | * | GLIDDEN | 2205 | MARINETTE | 3311 | | | | | | |
| CHETEK | 1078 | GOODMAN | | MARION | 3318 | PALMYRA-EAGLE | 4221 | SPARTA | 5460 | WITTENBERG | |
| CHILTON | 1085 | ARMSTRONG | 2212 | MARKESSAN | 3325 | PARDEEVILLE | 4228 | SPENCER | 5467 | BIRNAMWOOD | 6692 |
| CHIPPEWA FALLS | 1092 | GRAFTON | 2217 | MARSHALL | 3332 | PARK FALLS | 4242 | SPOONER | 5474 | WONEWOC-UNION | |
| CLAYTON | 1120 | GRANTON | 2226 | MARSHFIELD | 3339 | PARKVIEW | 4151 | SPRING VALLEY | 5586 | CENTER | 6713 |
| CLEAR LAKE | 1127 | GRANTSBURG | 2233 | MAUSTON | 3360 | PEGATONICA | 0490 | STANLEY-BOYD | 5593 | WRIGHTSTOWN | 6734 |
| CLINTON | 1134 | GREEN BAY | 2289 | MAYVILLE | 3367 | PEPIN | 4270 | STEVENS POINT | 5607 | | |

*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

| | | | | | | | | | | | |
|--------------------|------|-------------------|------|--------------------|------|------------------|------|--------------------|------|------------------|------|
| BOULDER JCT, JT #1 | 0616 | GENOA CITY, JT #2 | 2051 | LAKE COUNTRY | 3862 | NORTH CAPE | 4690 | SALEM, #7 | 5061 | WASHINGTON- | |
| BRIGHTON, #1 | 0657 | GLENDALE- | | LAKE GENEVA, JT #1 | 2885 | NORTH LAKE | 3514 | SALEM, JT #2 | 5068 | CALDWELL | 6104 |
| BRISTOL, #1 | 0665 | RIVER HILLS | 2184 | LINN, JT #4 | 3087 | NORWAY, JT #7 | 4011 | SHARON, JT #11 | 5258 | WATERFORD, JT #1 | 6113 |
| DOVER, #1 | 1449 | HARTFORD, JT #1 | 2443 | LINN, JT #6 | 3094 | PANIS, JT #1 | 4235 | SILVER LAKE, JT #1 | 5369 | WHEATLAND, JT #1 | 6412 |
| ERIN, #2 | 1687 | HARTLAND- | | MAPLE DALE- | | PARADISE, JT #1 | 4627 | STONE BANK | 3542 | WILMOT GRADE | 5075 |
| FONTANA, JT #8 | 1870 | LAKESIDE, JT #3 | 2460 | INDIAN HILL | 1897 | RAYMOND, #14 | 4686 | SWALLOW | 3510 | WOODRUFF, JT #1 | 6720 |
| FOX POINT, JT #2 | 1890 | HERMAN, #22 | 2523 | MERTON COMMUNITY | 3528 | RICHFIELD, JT #1 | 4820 | TWIN LAKES, #4 | 5817 | YORKVILLE, JT #2 | 6748 |
| FRIESS LAKE | 4843 | LAC DU | | MINOCQUA, JT #1 | 3640 | RICHMOND | 3122 | UNION GROVE, JT #1 | 5859 | | |
| GENEVA, JT #4 | 2044 | FLAMBEAU, #1 | 1848 | NEOSHO, JT #3 | 3913 | RUBICON, JT #6 | 4998 | WALWORTH, JT #1 | 6022 | | |