| **1997** | **Combined Wisconsin Individual Income Tax Return for Nonresident Directors of Corporations** | Form **1CND** |

Due Date: April 15, 1998

Corporation Name	Federal Employer ID Number
	Wisconsin Employer ID (Withholding) Number

Number and Street		
City	State	Zip Code
Person to Contact Regarding This Return	Telephone Number	Fax Number

Instructions:

Complete this form on behalf of the qualifying and participating nonresident directors of a corporation that does business in Wisconsin. All requirements stated in the instructions to this form must be met in order to file a combined individual income tax return.

Schedule 1 Tax Computation

1 Wisconsin directors' fees of qualifying and participating nonresident directors from Schedule 2, column C . . . . **1** _____ •
2 Tax from Schedule 2, column F . . . . **2** _____ •
3 Alternative minimum tax from Schedule 2, column G . . . . **3** _____ •
4 Temporary recycling surcharge from Schedule 2, column H . . . . **4** _____ •
5 Add lines 2, 3, and 4. This is the total tax . . . . **5** _____ •
6 Estimated tax payments from Schedule 2, column I . . . . **6** _____ •
7 If line 6 is less than line 5, subtract line 6 from line 5 and enter **tax due** . . . . **7** _____ •
8 If line 6 is more than line 5, subtract line 5 from line 6 and enter **overpayment** . . . . . **8** _____ •
9 Amount of line 8 to be **applied to 1998 estimated tax** . ➤ **9** _____ •
10 Amount of line 8 to be **refunded** to corporation . . . . **10** _____ •

SIGNATURES	I have personally examined this return, including any accompanying schedules and statements, and declare that it is, to the best of my knowledge and belief, a true, correct, and complete report of income under the provisions of Chapter 71 of the Wisconsin Statutes. I also declare that this corporation has a power of attorney or other written authorization from each qualifying and participating nonresident director to file this combined return on the director's behalf.	
	Signature of Authorized Officer	Date
	Individual or Firm Signature of Preparer / Preparer's Address	Date

MAILING	Attach a copy of any application for an extension of time to file the return. Make check payable to and mail return to: Wisconsin Department of Revenue P.O. Box 8912 Madison, WI 53708-8912

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Schedule 2 Nonresident Directors Qualifying and Participating in Combined Return (Attach a separate schedule, if necessary)

(A) Name and Address of Nonresident Director	(B) Social Security Number	(C) Wisconsin Directors' Fees	(D) Federal Adjusted Gross Income	(E) Filing Status (S, H, MFJ, MFS)	(F) Tax	(G) Alternative Minimum Tax	(H) Temporary Recycling Surcharge	(I) Estimated Tax Payments	(J) Balance Due (Over- payment)
a.									
b.									
c.									
d.									
e.									
f.									
g.									
h.									
i.									
j.									
k.									
l.									
TOTALS (enter on appropriate line on Schedule 1)									