

For the year January 1 – December 31, 1998, or other tax year beginning \_\_\_\_\_, 1998, ending \_\_\_\_\_, 19 \_\_\_\_\_

Place label here or print

Your last name		First name and middle initial		Social security number		If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the above box(es) won't change your tax or refund.
If a joint return, spouse's last name		First name and middle initial		Social security number		
Home address (number and street)				School district number (see page 31)		Check proper box and fill in name of Wisconsin city, village, or town and the county in which you lived at the end of 1998 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town County of _____
City or post office		State	Zip code			

**Filing status** (check only one box)  
 Single  
 Married filing joint return (even if only one had income)  
 Married filing separate return. Fill in spouse's full name and social security number ▶ \_\_\_\_\_  
 Head of household (with qualifying person). Fill in qualifying person's name ▶ \_\_\_\_\_

**Resident status** (check the box(es) that applies)  
 Full-year resident of Wisconsin  
 Nonresident of Wisconsin; Resident of \_\_\_\_\_ (state)  
 Part-year resident of Wisconsin from \_\_\_\_\_ to \_\_\_\_\_ (month/day)

**Wages earned in Illinois** Were any of your wages earned in Illinois while a Wisconsin resident? (see page 6)  
 Yes  No ▶ If yes, fill in the amount of Illinois wages:  
 You \_\_\_\_\_  
 Spouse \_\_\_\_\_

STAPLE withholding statements to top of page 2

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see instructions, page 8) . . . . .	1	.
2 Interest income (see instructions, page 9) . . . . .	2	.
3 Dividend income (see instructions, page 9) . . . . .	3	.
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10) . . . . .	4	Not taxable
5 Alimony received (from federal Form 1040, line 11) . . . . .	5	.
6 Business income or (loss) (from federal Form 1040, line 12) . . . . .	6	.
7 Capital gain or (loss) (see instructions, page 10) . . . . .	7	.
8 Other gains or (losses) (from federal Form 1040, line 14) . . . . .	8	.
9 IRA distributions (see instructions, page 10) . . . . .	9	.
10 Pensions and annuities (see instructions, page 10) . . . . .	10	.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17) . . . . .	11	.
12 Farm income or (loss) (from federal Form 1040, line 18) . . . . .	12	.
13 Unemployment compensation (see instructions, page 12) . . . . .	13	.
14 Social security benefits (see instructions, page 12) . . . . .	14	.
15 Other income (list type and amount) . . . . .	15	.
16 Add lines 1 through 15 . . . . .	16	.

### Adjustments to Income

17 IRA deduction (see instructions, page 17) . . . . .	17	.
18 Student loan interest deduction (see instructions, page 17) . . . . .	18	.
19 Medical savings account deduction (from federal Form 1040, line 25) . . . . .	19	.
20 Moving expenses (see instructions, page 17) . . . . .	20	.
21 One-half of self-employment tax (from federal Form 1040, line 27) . . . . .	21	.
22 Self-employed health insurance deduction (see instructions, page 17) . . . . .	22	.
23 Keogh and self-employed SEP and SIMPLE plans (from federal Form 1040, line 29) . . . . .	23	.
24 Penalty on early withdrawal of savings (from federal Form 1040, line 30) . . . . .	24	.
25 Alimony paid (from federal Form 1040, line 31a) . . . . .	25	.
26 Other adjustments included in federal Form 1040, line 32 (list type and amount) . . . . .	26	.
27 Total adjustments to income. Add lines 17 through 26 . . . . .	27	.

### Adjusted Gross Income

28 Subtract line 27, column B from line 16, column B. This is your Wisconsin income . . . . .	28	.
29 Subtract line 27, column A from line 16, column A. This is your federal income . . . . .	29	.
30 Divide line 28, column B by line 29, column A. Carry the decimal to four places. If the amount in column B is more than the amount in column A, fill in 1.00. This is the ratio of your Wisconsin income to federal income . . . . .	30	.

PAPER CLIP check or money order here

Tax Computation

31 Fill in Wisconsin income from line 28, column B . . . . . 31
32 Fill in federal income from line 29, column A . . . . . 32
33a Aliens (see page 18 to determine if you must check this box) . . . . . 33a
33b If you can be claimed as a dependent on anyone else's return, check this box
(also see "Exception" in instructions for line 33e on page 19) . . . . . 33b
33c Find the standard deduction for amount on line 32 using table on page 30 . . . . . 33c
33d Fill in ratio from line 30 . . . . . 33d X
33e Multiply line 33c by ratio on line 33d. This is your Wisconsin standard deduction . . . . . 33e
34 Subtract line 33e from line 31. This is your Wisconsin net income . . . . . 34
35 Tax. Compute tax using Schedule 1 (page 3 of Form 1NPR) . . . . . 35
36 Dependent credit (don't count yourself or your spouse)
Fill in number of dependents . . . . . x \$50 = 36
37 Senior citizen credit (Caution: see page 19) . . . . . 37
38 Wisconsin itemized deduction credit. Attach Schedule 2 (page 3 of Form 1NPR) . . . . . 38
39 School property tax credit (Part-year and full-year Wisconsin residents only)
a. Renters:
Rent paid in 1998-heat included . . . . . Find credit from
Rent paid in 1998-heat not included . . . . . table, page 21 . . . . . 39a
b. Home owners:
Property taxes paid on home in 1998 . . . . . Find credit from
table, page 22 . . . . . 39b
40a Add lines 36 through 39b . . . . . 40a
40b Fill in ratio from line 30 . . . . . 40b X
40c Multiply line 40a by ratio on line 40b . . . . . 40c
41 Working families tax credit (Full-year Wisconsin residents only) . . . . . 41
42 Add lines 40c and 41 . . . . . 42
43 Subtract line 42 from line 35. If line 42 is more than line 35, fill in -0- . . . . . 43
44 Alternative minimum tax. Attach Schedule MT . . . . . 44
45 Add lines 43 and 44 . . . . . 45
46 Married couple credit. Attach Schedule 3 (page 3 of Form 1NPR) . . . . . 46
47 Manufacturer's sales tax credit . . . . . 47
48 Add lines 46 and 47 . . . . . 48
49 Subtract line 48 from line 45. If line 48 is more than line 45, fill in -0-. This is your net tax . . . . . 49
50 Temporary recycling surcharge (see instructions, page 23) [ ] Check if surcharge computed on worksheet
If worksheet not used, fill in nonfarm net business income . . . . . x .002173 = 50
51 Sales and use tax due on out-of-state purchases (see instructions, page 24) . . . . . 51
52 Endangered resources donation (decreases refund or increases amount owed) . . . . . 52
53 Penalties on IRAs, other retirement plans, MSAs, etc. (see instructions, page 25) . . . . . x .33 = 53
54 Add lines 49 through 53 . . . . . 54

Payments and Credits

55 Wisconsin income tax withheld. Attach readable withholding statements . . . . . 55
56 1998 Wisconsin estimated tax payments and amount applied from 1997 return . . . . . 56
57 Earned income credit. (Full-year Wisconsin residents only)
Number of qualifying children . . . . . Federal credit . . . . . x . . . . . % = 57
58 Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin
residents only) . . . . . 58
59 Net income tax paid to another state on income earned while a Wisconsin resident . . . . . 59
60 Homestead credit. Attach Schedule H (Full-year Wisconsin residents only) . . . . . 60
61 Farmland tax relief credit (Full-year Wisconsin residents only)
Fill in property taxes on farmland . . . . . x .10 = 61
62 Add lines 55 through 61 . . . . . 62

Refund or Amount You Owe

63 If line 62 is more than line 54, subtract line 54 from line 62 . . . . . This is the AMOUNT YOU OVERPAID 63
64 Amount of line 63 you want REFUNDED TO YOU . . . . . 64
65 Amount of line 63 to be APPLIED TO YOUR 1999 ESTIMATED TAX . . . . . 65
66 If line 62 is less than line 54, subtract line 62 from line 54 . . . . . This is the AMOUNT YOU OWE 66

Attach a copy of your federal income tax return and schedules to this return
(Also attach a completed Legal Residence Questionnaire, if required. See page 6 of instructions.)

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue
(if tax is due) (if refund or no tax due)
P.O. Box 268 P.O. Box 59
Madison, WI 53790-0001 Madison, WI 53785-0001

Table with 11 columns: R, M, Y, T, MAN, D, A, P, C. Header: For Department Use Only

Name(s) as shown on Form 1NPR

Your social security number

### Schedule 1 – Tax Computation

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 30 .....	2. <b>X</b> .
3. Multiply line 1 by line 2 .....	3. _____ .
4. Fill in the amount from Form 1NPR, line 34 .....	4. _____ .
5. Fill in the smaller of line 3 or line 4 .....	5. _____ .
6. Multiply line 5 by 4.77% (.0477). 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.	7. _____ .
8. Fill in the smaller of line 3 or line 7 .....	8. _____ .
9. Multiply line 8 by 6.37% (.0637). 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 6.77% (.0677). 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 35 .....	12. _____ .

### Schedule 2 – Wisconsin Itemized Deduction Credit (see line 38 instructions)

1 Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions .....	<input type="text" value="1"/>	_____ .
2 Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities .....	<input type="text" value="2"/>	_____ .
3 Gifts to charity from line 18, federal Schedule A. See instructions for exceptions .....	<input type="text" value="3"/>	_____ .
4 Job expenses and miscellaneous deductions from line 26, federal Schedule A. See instructions for exceptions .....	<input type="text" value="4"/>	_____ .
5 Other miscellaneous deductions from line 27, federal Schedule A. See instructions for exceptions ....	<input type="text" value="5"/>	_____ .
6 Add lines 1 through 5 .....	<input type="text" value="6"/>	_____ .
7 Wisconsin standard deduction from Form 1NPR, line 33e .....	7	_____ .
8 Subtract line 7 from line 6. If line 7 is more than line 6, fill in -0- .....	8	_____ .
9 Rate of credit is .05 (5%) .....	9	<b>X</b> <b>.05</b>
10 Multiply line 8 by line 9. Fill in here and on line 38 of Form 1NPR .....	10	_____ .

### Schedule 3 – Married Couple Credit (May be claimed only when both spouses have earned income taxable by Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

	(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR .....	<input type="text" value="1"/>	_____ .
2 Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR .....	<input type="text" value="2"/>	_____ .
3 Combine lines 1 and 2. This is your total Wisconsin earned income .....	3	_____ .
4 Add amounts on Form 1NPR, lines 17, 23, and 26, column B. Fill in the total of these adjustments that apply to your or your spouse's income .....	<input type="text" value="4"/>	_____ .
5 Subtract line 4 from line 3. This is your Wisconsin qualified earned income ....	5	_____ .
6 Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$14,010, fill in \$14,010 .....	6	_____ .
7 Rate of credit is .0217 (2.17%) .....	7	<b>X</b> <b>.0217</b>
8 Multiply line 6 by line 7. Fill in here and on line 46 of Form 1NPR. Do not fill in more than \$304	8	_____ .

# LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

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

NAME(S) \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_

Please  one: (If married and checking a different box for husband and wife, indicate (H) or (W) next to the appropriate box)

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 1998.
- Changed legal residence from Wisconsin during 1998; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 1998; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from (state) \_\_\_\_\_ on (date) \_\_\_\_\_ during 1998; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 1998. Resident of \_\_\_\_\_ (Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 1997 or 1998 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? \_\_\_\_\_  
b. When you moved from Wisconsin, did you intend to move back to Wisconsin? \_\_\_\_\_  
c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin \_\_\_\_\_
2. Did you establish a legal residence in another state? \_\_\_\_\_  
If yes, in which state and on what date? \_\_\_\_\_
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. \_\_\_\_\_
4. When were you physically present in your new state of legal residence (please list dates)? \_\_\_\_\_
5. Did your spouse and dependent children (if any) move to your new state of legal residence? \_\_\_\_\_  
If yes, when? \_\_\_\_\_
6. a. On what date did you begin working in your new state of legal residence? \_\_\_\_\_  
b. If your job is a temporary job, do you intend to return to Wisconsin upon its completion? \_\_\_\_\_
7. In your new state of legal residence, referred to in question 2, did you:
  - a. Register to vote? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - b. Purchase a home? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - c. Obtain a driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - d. Register an auto or other vehicle? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - e. File resident income tax returns? \_\_\_\_\_ If yes, what years filed? \_\_\_\_\_
8. Since changing your legal residence from Wisconsin, have you:
  - a. Performed services for income in Wisconsin? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - b. Purchased Wisconsin auto license plates? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - c. Renewed a Wisconsin driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - d. Voted in Wisconsin, in person or by absentee ballot? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - e. Attended or sent your children to Wisconsin schools? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? \_\_\_\_\_ If yes, when? \_\_\_\_\_  
Type of license? \_\_\_\_\_ County purchased in? \_\_\_\_\_
  - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? \_\_\_\_\_
  - h. Listed Wisconsin as your state of legal residence for purposes of your will? \_\_\_\_\_
  - i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? \_\_\_\_\_ If yes, when? \_\_\_\_\_
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. \_\_\_\_\_  
\_\_\_\_\_
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? \_\_\_\_\_  
If yes, have you disposed of it? \_\_\_\_\_ If yes, when? \_\_\_\_\_  
If no, what use do you make of it and how often? \_\_\_\_\_
11. If you established a legal residence in a new state but are using a Wisconsin address on your 1998 tax returns, please explain. \_\_\_\_\_