# 1NPR

## Wisconsin income tax
### Nonresident and part-year resident

# 2000

For the year January 1 – December 31, 2000, or other tax year beginning _____ , 2000, ending _____ , 20____

| Your last name | First name and middle initial | Social security number |
|---|---|---|
| If a joint return, spouse's 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). ☐ You ☐ Your spouse

Checking the above box(es) won't change your tax or refund.

Home address (number and street)

School district number (see page 32)

Check proper box and fill in name of Wisconsin city, village, or town and the county in which you lived at the end of 2000 or before leaving Wisconsin (nonresidents leave blank).

| City or post office | State | Zip code |
|---|---|---|

____ ____ ____ ____

☐ City
☐ Village  }  _____
☐ Town

**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 ▶ _____

County of _____

**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)  **NOTE** If you changed your legal residence from Wisconsin to another state during 2000, complete and attach the residence questionnaire on page 33.

## Income

| | | | A. Federal column | B. Wisconsin column |
|---|---|---|---|---|
| 1 | Wages, salaries, tips, etc. (see instructions, page 8) | 1 | . | . |
| 2 | Interest income (see instructions, page 8) | 2 | . | . |
| 3 | Ordinary 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 9) | 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 11) | 13 | . | . |
| 14 | Social security benefits (see instructions, page 12) | 14 | . | . |
| 15 | Other income (see instructions, pages 13-17) | 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 18) | 22 | . | . |
| 23 | Self-employed SEP, SIMPLE, and qualified 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 by line 29. Carry the decimal to four places. If the amount on line 28 is more than the amount on line 29, fill in 1.00. (See instructions, page 19.) | 30 | | . |

I-050

| Name(s) as shown on Form 1NPR | Your social security number |
|---|---|
| | |

## 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  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) . . . . . . . . . . . . . . . . . . . . . . . . . .  **33a** ☐

33b  Aliens (see page 19 to determine if you must check this box) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **33b** ☐

33c  Find the standard deduction for amount on line 32 using table on page 31 . . . .  **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. If line 33e is larger than line 31, fill in -0-. . . . . . . . . . . . . . . . . . . . . . . .  **34** _____ .

35a  Deduction for exemptions (from line 6 of Exemption Worksheet, page 19) . . . .  **35a** _____ .

35b  Number of dependents (from line 5a of Exemption Worksheet, page 19) . . . . . . . . . . . . . . . . . . . . . . .  **35b** _____

35c  If you (or your spouse if filing jointly) were age 65 or over, check here . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **35c** ☐ You  ☐ Spouse

35d  Fill in ratio from line 30 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **35d** X . _____

35e  Multiply line 35a by ratio on line 35d.  This is your deduction for exemptions . . . . . . . . . . . . . . . . . . . . . .  **35e** _____ .

36  Subtract line 35e from line 34. If line 35e is larger than line 34, fill in -0-. This is your Wisconsin taxable income  **36** _____ .

37  Tax. Compute tax using Schedule 1 (page 3 of Form 1NPR) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **37** _____ .

38  Wisconsin itemized deduction credit. Attached Schedule 2 (page 4 of Form 1NPR)  **38** _____ .

39  School property tax credit (Part-year and full-year residents only)

    a. Renters:

      Rent paid in 2000 – heat included _____  Find credit from

      Rent paid in 2000 – heat not included _____  table, page 21 . . . ▶ **39a** _____ .

    b. Homeowners:  Find credit from

      Property taxes paid on home in 2000 _____  table, page 22 . . . ▶ **39b** _____ .

40a  Add lines 38, 39a, and 39b. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **40a** _____ .

40b  Fill in ratio from line 30 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **40b** X . _____

40c  Multiply line 40a by ratio on line 40b . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **40c** _____ .

41  Armed forces member credit (Full-year Wisconsin residents only) . . . . . . . . .  **41** _____ .

42  Working families tax credit (Full-year Wisconsin residents only) . . . . . . . . . . .  **42** _____ .

43  Add lines 40c through 42 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **43** _____ .

44  Subtract line 43 from line 37. If line 43 is more than line 37, fill in -0- . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **44** _____ .

45  Alternative minimum tax. Attach Schedule MT . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **45** _____ .

46  Add lines 44 and 45 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **46** _____ .

47  Married couple credit. Attach Schedule 3 (page 4 of Form 1NPR) . . . . . . . . . . .  **47** _____ .

48  Manufacturer's sales tax credit. Attach Schedule MS . . . . . . . . . . . . . . . . . . . .  **48** _____ .

49  Add lines 47 and 48 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **49** _____ .

50  Subtract line 49 from line 46. If line 49 is more than line 46, fill in -0-. This is your net tax . . . . . . . . . . . . . .  **50** _____ .

51  Sales and use tax due on out-of-state purchases (see instructions, page 23) . . . . . . . . . . . . . . . . . . . . . . .  **51** _____ .

52  Recycling surcharge. Attach Schedule RS . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **52** _____ .

53  Endangered resources donation  (decreases refund or increases amount owed) . . . . . . . . . . . . . .  **53** _____ .

54  Penalties on IRAs, other retirement plans, MSAs, etc. (see instructions, page 24) . . ▶ _____ . x .33 =  **54** _____ .

55  Add lines 50 through 54 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **55** _____ .

## Payments and Credits

56  Wisconsin income tax withheld. Attach readable withholding statements . . . . .  **56** _____ .

57  2000 Wisconsin estimated tax payments and amount applied from 1999 return . .  **57** _____ .

58  Earned income credit. (Full-year Wisconsin residents only)

    Number of qualifying children ____ Federal credit _____ x ____ % =  **58** _____ .

59  Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin

    residents only) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **59** _____ .

60  Net income tax paid to another state on income earned while a Wisconsin resident . .  **60** _____ .

61  Homestead credit. Attach Schedule H (Full-year Wisconsin residents only) . . .  **61** _____ .

62  Farmland tax relief credit (Full-year Wisconsin residents only)

    Fill in property taxes on farmland . . . . . . . . . . . . . ▶ _____ . x .11 =  **62** _____ .

63  Add lines 56 through 62 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  **63** _____ .

| Name(s) as shown on Form 1NPR | Your social security number |
|---|---|
| | |

## Refund or Amount You Owe

64  If line 63 is more than line 55, subtract line 55 from line 63 . . . . . .  This is the **AMOUNT YOU OVERPAID** | **64** _____ .

65  Amount of line 64 you want **REFUNDED TO YOU** . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **65** _____ .

66  Amount of line 64 to be **APPLIED TO YOUR 2001 ESTIMATED TAX** . . . . . . . | **66** _____ .

67  If line 63 is less than line 55, subtract line 63 from line 55 . . . . . . . . . . .  This is the **AMOUNT YOU OWE** | **67** _____ .

New → 68  Underpayment interest. Also include on line 67 . . . . . . . . . . . . . . . . . . . . . . . . | **68** _____ .

***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

*STAPLE withholding statements here*

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

## Schedule 1 – Tax Computation

1.  If your filing status is:
    - Single or head of household, fill in $7,790
    - Married filing joint return, fill in $10,390
    - Married filing separate return, fill in $5,200 . . . . . . . . . . . . . . . . . . . . . . . . . . 1. _____ .

2.  Fill in the ratio from Form 1NPR, line 30 . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2. __X ._____

3.  Multiply line 1 by line 2 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 3. _____ .

4.  Fill in amount from Form 1NPR, line 36 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 4. _____ .

5.  Fill in the smaller of line 3 or line 4 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 5. _____ .

6.  Multiply line 5 by 4.73% (.0473). Round the result to the nearest cent . . . . . . . . . . . . . . . . . . . . . . . . . . . . 6. _____ .

7.  Subtract line 5 from line 4. If the result is zero, skip lines 8 through 20 and
    go to line 21 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 7. _____ .

8.  If your filing status is:
    - Single or head of household, fill in $7,800
    - Married filing joint return, fill in $10,390
    - Married filing separate return, fill in $5,190 . . . . . . . . . . . . . . . . . . . . . . . . . . 8. _____ .

9.  Fill in the ratio from line 2 above . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 9. __X ._____

10. Multiply line 8 by line 9 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 10. _____ .

11. Fill in the smaller of line 7 or line 10 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 11. _____ .

12. Multiply line 11 by 6.33% (.0633). Round the result to the nearest cent . . . . . . . . . . . . . . . . . . . . . . . . . . 12. _____ .

13. Subtract line 11 from line 7. If the result is zero, skip lines 14 through 20
    and go to line 21 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 13. _____ .

14. If your filing status is:
    - Single or head of household, fill in $101,300
    - Married filing joint return, fill in $135,070
    - Married filing separate return, fill in $67,540 . . . . . . . . . . . . . . . . . . . . . . . . . 14. _____ .

15. Fill in ratio from line 2 above . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 15. __X ._____

16. Multiply line 14 by line 15 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 16. _____ .

17. Fill in the smaller of line 13 or line 16 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 17. _____ .

18. Multiply line 17 by 6.55% (.0655). Round the result to the nearest cent . . . . . . . . . . . . . . . . . . . . . . . . . . 18. _____ .

19. Subtract line 17 from line 13. If the result is zero, skip line 20 and
    go to line 21 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 19. _____ .

20. Multiply line 19 by 6.75% (.0675). Round the result to the nearest cent . . . . . . . . . . . . . . . . . . . . . . . . . . 20. _____ .

21. Add lines 6, 12, 18, and 20. Fill in total here and on Form 1NPR, line 37 . . . . . . . . . . . . . . . . . . . . . 21. _____ .

| Name(s) as shown on Form 1NPR | Your social security number |
|---|---|

## 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 . . **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 . . . . . . . . . . . . . . . . . . . . . . . . . **2** _____.____

3. Gifts to charity from line 18, federal Schedule A.  See instructions for exceptions . . . . . . . . . **3** _____.____

4. Add lines 1 through 3  . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **4** _____.____

5. Wisconsin standard deduction from Form 1NPR, line 33e . . . . . . . . . . . . . . . . . . . . . . . **5** _____.____

6. Subtract line 5 from line 4. If line 5 is more than line 4, fill in -0- . . . . . . . . . . . . . . . . . . . . . . **6** _____.____

7. Rate of credit is .05 (5%)  . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **7** ____X .05

8. Multiply line 6 by line 7. Fill in here and on line 38 of Form 1NPR  . . . . . . . . . . . . . . . . . . . . **8** _____.____

## 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 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **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 . . . . . . . . . . . . . . . . . . . . . . . . . . . **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 **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 $16,000, fill in $16,000 . . . . . . . . . . . . . . . . . . **6** _____.____

7. Rate of credit is .0275 (2.75%) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **7** ____X .0275

8. Multiply line 6 by line 7. Fill in here and on line 47 of Form 1NPR. Do not fill in more than $440 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **8** _____.____