

# 1NPR

## Wisconsin income tax Nonresident and part-year resident

# 2001

For the year January 1 – December 31, 2001, or other tax year beginning \_\_\_\_\_, 2001, ending \_\_\_\_\_, 20\_\_\_\_

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
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 33)	Check proper box and fill in name of Wisconsin city, village, or town and the county in which you lived at the end of 2001 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town } _____
City or post office	State	Zip code		

**Filing status**  Single (check only one box)  
 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) (see page 6)

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 2001, complete and attach the residence questionnaire on page 34.

### Income

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see instructions, page 8) . . . . .	1	.
2 Taxable interest (see instructions, page 9) . . . . .	2	.
3 Ordinary dividends (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 13) . . . . .	14	.
15 Other income (see instructions, pages 13-18) . . . . .	15	.
16 Add lines 1 through 15 . . . . .	16	.

### Adjustments to Income

17 IRA deduction (see instructions, page 18) . . . . .	17	.
18 Student loan interest deduction (see instructions, page 18) . . . . .	18	.
19 Archer MSA deduction (from federal Form 1040, line 25) . . . . .	19	.
20 Moving expenses (see instructions, page 18) . . . . .	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	.

PAPER CLIP check or money order here

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 20) ..... 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 32 . . . . 33c \_\_\_\_\_

33d Fill in ratio from line 30 . . . . . 33d  \_\_\_\_\_

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 20) . . . . 35a \_\_\_\_\_

35b Fill in number of dependents (do not count yourself or your spouse) . . . . . 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  \_\_\_\_\_

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. Attach 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 2001 - heat included \_\_\_\_\_ Find credit from

Rent paid in 2001 - heat not included \_\_\_\_\_ table, page 21 . . . ▶ 39a \_\_\_\_\_

b. Homeowners:

Property taxes paid on home in 2001 \_\_\_\_\_ Find credit from

table, page 22 . . . ▶ 39b \_\_\_\_\_

40a Add lines 38, 39a, and 39b . . . . . 40a \_\_\_\_\_

40b Fill in ratio from line 30 . . . . . 40b  \_\_\_\_\_

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 24) . . . . . 51 \_\_\_\_\_

52 Recycling surcharge. Attach Schedule RS . . . . . 52 \_\_\_\_\_

53 Packers football stadium donation (decreases refund or increases amount owed) . . . . .  53 \_\_\_\_\_

54 Endangered resources donation (decreases refund or increases amount owed) . . . . .  54 \_\_\_\_\_

55 Penalties on IRAs, other retirement plans, MSAs, etc. (see instructions, page 25) . . ▶ \_\_\_\_\_ x .33 = 55 \_\_\_\_\_

56 Add lines 50 through 55 . . . . . 56 \_\_\_\_\_

### Payments and Credits

57 Wisconsin income tax withheld. Attach readable withholding statements . . . . 57 \_\_\_\_\_

58 2001 Wisconsin estimated tax payments and amount applied from 2000 return . . 58 \_\_\_\_\_

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

Number of qualifying children \_\_\_\_ Federal credit \_\_\_\_\_ x \_\_\_\_ % = 59 \_\_\_\_\_

60 Farmland preservation credit. Attach Schedule FC (Full-year Wisconsin residents only) . . . . . 60 \_\_\_\_\_

61 Net income tax paid to another state on income earned while a Wisconsin resident . . 61 \_\_\_\_\_

62 Homestead credit. Attach Schedule H (Full-year Wisconsin residents only) . . . 62 \_\_\_\_\_

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

Fill in property taxes on farmland . . . . . ▶ \_\_\_\_\_ x .13 = 63 \_\_\_\_\_

64 Add lines 57 through 63 . . . . . 64 \_\_\_\_\_

LW-2

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

### Refund or Amount You Owe

65 If line 64 is more than line 56, subtract line 56 from line 64 . . . . . This is the **AMOUNT YOU OVERPAID**  \_\_\_\_\_

66 Amount of line 65 you want **REFUNDED TO YOU** . . . . .  \_\_\_\_\_

67 Amount of line 65 to be **APPLIED TO YOUR 2002 ESTIMATED TAX** . . . . .  \_\_\_\_\_

68 If line 64 is less than line 56, subtract line 64 from line 56 . . . . . This is the **AMOUNT YOU OWE**  \_\_\_\_\_

69 Underpayment interest. Also include on line 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
----------------	--	------

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

For Department Use Only									
R	M	Y	T	MAN	D	A	P	C	

STAPLE withholding statements here

### Schedule 1 – Tax Computation

- If your filing status is:
  - Single or head of household, fill in \$8,060
  - Married filing joint return, fill in \$10,750
  - Married filing separate return, fill in \$5,380 . . . . . 1. \_\_\_\_\_
- Fill in the ratio from Form 1NPR, line 30 . . . . . 2.  \_\_\_\_\_
- Multiply line 1 by line 2 . . . . . 3. \_\_\_\_\_
- Fill in amount from Form 1NPR, line 36 . . . . . 4. \_\_\_\_\_
- Fill in the smaller of line 3 or line 4 . . . . . 5. \_\_\_\_\_
- Multiply line 5 by 4.60% (.0460). Round the result to the nearest cent . . . . . 6. \_\_\_\_\_
- Subtract line 5 from line 4. If the result is zero, skip lines 8 through 20 and go to line 21 . . . . . 7. \_\_\_\_\_
- If your filing status is:
  - Single or head of household, fill in \$8,070
  - Married filing joint return, fill in \$10,750
  - Married filing separate return, fill in \$5,370 . . . . . 8. \_\_\_\_\_
- Fill in the ratio from line 2 above . . . . . 9.  \_\_\_\_\_
- Multiply line 8 by line 9 . . . . . 10. \_\_\_\_\_
- Fill in the smaller of line 7 or line 10 . . . . . 11. \_\_\_\_\_
- Multiply line 11 by 6.15% (.0615). Round the result to the nearest cent . . . . . 12. \_\_\_\_\_
- Subtract line 11 from line 7. If the result is zero, skip lines 14 through 20 and go to line 21 . . . . . 13. \_\_\_\_\_
- If your filing status is:
  - Single or head of household, fill in \$100,200
  - Married filing joint return, fill in \$133,600
  - Married filing separate return, fill in \$66,800 . . . . . 14. \_\_\_\_\_
- Fill in ratio from line 2 above . . . . . 15.  \_\_\_\_\_
- Multiply line 14 by line 15 . . . . . 16. \_\_\_\_\_
- Fill in the smaller of line 13 or line 16 . . . . . 17. \_\_\_\_\_
- Multiply line 17 by 6.50% (.0650). Round the result to the nearest cent . . . . . 18. \_\_\_\_\_
- Subtract line 17 from line 13. If the result is zero, skip line 20 and go to line 21 . . . . . 19. \_\_\_\_\_
- Multiply line 19 by 6.75% (.0675). Round the result to the nearest cent . . . . . 20. \_\_\_\_\_
- 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. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2. . . . .	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 .03 (3%) . . . . .	7	X .03
8. Multiply line 6 by line 7. Fill in here and on line 47 of Form 1NPR. Do not fill in more than \$480 . . . . .	8	_____