

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 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 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 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) (see page 6).

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 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 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 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. 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 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 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) 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 _____

W-9



Name(s) as shown on Form 1NPR	Your social security number				
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; border: 1px solid black; height: 20px;"></td> <td style="width:25%; border: 1px solid black; height: 20px;"></td> <td style="width:25%; border: 1px solid black; height: 20px;"></td> <td style="width:25%; border: 1px solid black; height: 20px;"></td> </tr> </table>				

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** 65 _____

66 Amount of line 65 you want **REFUNDED TO YOU** 66 _____

67 Amount of line 65 to be **APPLIED TO YOUR 2002 ESTIMATED TAX** 67 _____

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

69 Underpayment interest. Also include on line 68 69 _____

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
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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

1. 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. _____
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 4.60% (.0460). 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 \$8,070
 - Married filing joint return, fill in \$10,750
 - Married filing separate return, fill in \$5,370 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 6.15% (.0615). 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 \$100,200
 - Married filing joint return, fill in \$133,600
 - Married filing separate return, fill in \$66,800 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 6.50% (.0650). 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. 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	_____ . _____