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- ✓ **FREE:** file your state tax return at no charge
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Get your refund within days with direct deposit

NEW IN 2014

Tax Rates Reduced – The tax rate for the lowest tax bracket is reduced from 4.4% to 4.0%. All taxpayers will benefit from this rate reduction which is built into the tax table on pages 42-47.

Standard Deduction Increased – The standard deduction is increased annually based on the rate of inflation. The increase is built into the standard deduction table on page 39.

Private School Tuition – A subtraction is available for tuition paid to send your dependent child to a private school. The maximum subtraction is \$4,000 for an elementary pupil and \$10,000 for a secondary pupil (see page 21).

Child and Dependent Care Expenses – The maximum subtraction is increased to \$3,000 for one qualifying person or \$6,000 for more than one qualifying person (see page 19).

College Savings Accounts – Numerous changes are made to the subtraction for contributions to a college savings account. The subtraction is indexed for inflation and a carryover is available. Schedule CS must now be filed (see page 19).

Tax Tips:

- E-file for a faster refund (see page 5)
- If you moved out of Wisconsin in 2014, complete the Legal Residence (Domicile) Questionnaire on page 49
- If you have to make estimated tax payments in 2015 and do not receive Form 1-ES in the mail, contact any of our offices or go to revenue.wi.gov to get a copy of the form

Tax Returns Are Due:

**Wednesday
April 15, 2015**

Have Questions?

See page 6 for office locations and other helpful numbers.

revenue.wi.gov

FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of sec. 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and the issuance of refund checks.

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TIPS ON PAPER FILING YOUR RETURN

E-file your return for the fastest available processing. However, if you paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the return cannot be read correctly. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.

- Use BLACK INK. Pencils, colored ink, and markers do not scan well.

- Write your name and address clearly using CAPITAL LETTERS like this →

Your legal last name SMITH	Legal first name JOSEPH	M.I. J
If a joint return, spouse's legal last name SMITH	Spouse's legal first name MARY	M.I. E
Home address (number and street) 2375 N 7 ST		Apt. No.
City or post office ANYWHERE	State WI	Zip code 55555

- Do not use mailing labels.
- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses () for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: **0123456789** Do not use: **Ø147**
- Do not add cents in front of the preprinted zeros on entry lines. For example,

School property tax credit			
a Rent paid in 2014—heat included	<u>2345.00</u>	} Find credit from table page 26 ..22a	<u>226.00</u>
Rent paid in 2014—heat not included	<u>5678.00</u>		
b Property taxes paid on home in 2014	<u>.00</u>	Find credit from table page 27 ..22b	<u>.00</u>

- Do not cross out entries. Erase or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” when scanned.
- Do not use a highlight pen on your return or attachments.
- Do not use staples to assemble your return.



Am I a resident, a nonresident, or a part-year resident?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2014.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2014.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2014.

What is domicile?

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. It is not always where you presently live. You can be physically present or residing in one state but maintain a domicile in another. "Domicile" is often referred to as "legal residence." You can have only one domicile at a time.

Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent, and
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 49, and
- You are physically present in the new domicile.

Your domicile does not change if:

- You leave your home state for a brief rest or vacation, or
- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers or students).

Armed forces personnel If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the above section entitled "What is domicile?". For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

Aliens If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a full-year resident, part-year resident, or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant.

You generally have this status if the federal government has issued you an alien registration card, also known as Form I-551, green card, or permanent residence card.

Note

If you are a nonimmigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2014, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2014 (assuming your intent was to establish a domicile in Wisconsin). For the 2014 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2014, through July 31, 2014, and a resident from August 1, 2014, through December 31, 2014). As a part-year resident for 2014, you must file a 2014 Form 1NPR.

Note Certain tax credits (for example, homestead credit and earned income credit) may not be claimed by part-year residents or nonresidents.

Example A foreign student in this country with an "F" visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student's alien status, the student maintains his or her domicile in his or her homeland. The student is a nonresident of Wisconsin. A student with an "F" visa cannot become domiciled in Wisconsin.

Must I file a return?

If you are a nonresident or part-year resident of Wisconsin and your gross income (or the combined gross income of you and your spouse) is \$2,000 or more for 2014, you must file a Wisconsin return.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn't include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest. For further information, see Publication 122, *Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2014*.

Other filing requirements You may have to file a return even if your gross income is less than \$2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person's income tax return (for example, on your parent's return) and you have gross income of more than \$1,000 which included at least \$351 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, health savings account, or Archer medical savings account.
- You are subject to the Wisconsin alternative minimum tax.

Note Even if you don't have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2014, you should file a Wisconsin return since this is

the only way to get a refund. (Complete lines 1 through 33 of Form 1NPR, fill in a 0 on line 40, and complete lines 65, 66, 74, 76, 77, and 78. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under line 1 instructions on page 11.

What income does Wisconsin tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren't a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin (see the exceptions under line 1 instructions on page 11).
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, limited liability companies (LLCs), and tax-option (S) corporations. For tax-option corporations, this includes interest and dividends.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 2014, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2014, you may file Wisconsin Form WI-Z, Form 1A, or Form 1. Read the instructions for those forms to figure out which one is right for you. Those forms aren't in this booklet. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office or from the department's website at revenue.wi.gov.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. For 2014 returns, certain software will allow you to file Form 1NPR electronically.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR, or use the department's free e-file application. For more information on e-filing, go to the department's website at revenue.wi.gov/eserv/index.html.

When should I file?

You should file as soon as you can, but not later than **April 15, 2015**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

Farmers and fishers (persons who earn at least two-thirds of their gross income from farming or fishing) who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 2014 Wisconsin income tax returns and pay any tax due by March 2, 2015, to avoid interest for underpayment of estimated tax.

Need more time to file?

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to Get an Extension You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1NPR, enclose either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

Note You will owe interest on any tax that you have not paid by April 15, 2015. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2015, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2015. Submit the payment with a 2014 Wisconsin Form 1-ES. You can get this form from our Internet website at revenue.wi.gov or at any Department of Revenue office. (**Exception** You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal extension because of service in a combat zone or a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special conditions on page 6.)

Special conditions A “Special conditions” section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in “01” in the Special conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in “02” in the box. If you qualify for an extension because of a federally-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

Where can I get help or additional forms and publications?

The Wisconsin Department of Revenue will answer your questions and provide forms and publications. Contact any of the following department offices:

(**Note** Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address indicated below the signature area on your return.)

Madison – Customer assistance:
2135 Rimrock Rd
Mail Stop 5-77
PO Box 8949 (zip code 53708-8949)
phone: (608) 266-2486
e-mail: income@revenue.wi.gov

Forms requests:
phone: (608) 266-1961
website: revenue.wi.gov

Milwaukee – State Office Bldg, 819 N 6th St, Rm 408
(zip code 53203-1606)
phone: (414) 227-4000

Appleton – 265 W Northland Ave (zip code 54911-2016)
phone: (920) 832-2727

Eau Claire – State Office Bldg, 718 W Clairemont Ave
(zip code 54701-4558)
phone: (715) 836-2811

Other offices open on a limited schedule are Green Bay and Wausau. The Department of Revenue also has an office in Chicago.

Internet address You can access the department’s website 24 hours a day, 7 days a week, at revenue.wi.gov. From this website, you can:

- Download forms, schedules, instructions, and publications
- View answers to common questions
- Use email to send us comments or request help

TTY equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Can I get more information about the Wisconsin income tax law?

We have publications which give detailed information about specific areas of Wisconsin tax law.

Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option(S) Corporations and Their Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2014
- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 114 Wisconsin Taxpayer Bill of Rights
- 117 Guide to Wisconsin Information Returns
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 122 Tax Information for Part-Year Residents and Nonresidents
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 405 Wisconsin Taxation of Native Americans
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Questions About Refunds –

Call: (608) 266-8100 in Madison,
(414) 227-4907 in Milwaukee, or
1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada

Visit our website at: revenue.wi.gov

If you need to contact us about your refund, please wait at least 10 weeks after filing your return. Refund information may not be available until that time.

You may call one of these refund numbers or write to Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available 24 hours a day, 7 days a week, when you call one of the refund numbers. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2486 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure Internet website at revenue.wi.gov.

Before starting your Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and deductions on a separate sheet of paper and enclose it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

■ **Period covered** File the 2014 return for calendar year 2014 and fiscal years that begin in 2014. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Name and address** Print or type your legal name and address. Include your apartment number, if any. Fill in your PO Box number only if your post office does not deliver mail to your home. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2013 and you are filing a joint return for 2014 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2013 return.

■ **Social security number** Fill in your social security number. Also fill in your spouse's social security number if you are married filing a joint return or if you are married filing a separate return.

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN), fill in your ITIN wherever your social security number is requested.

Note

■ **Special conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 01 Extension – Operation Iraqi Freedom (page 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally-declared disaster (page 6)
- 04 Divorce decree (page 37)
- 05 Injured spouse (page 37)
- 09 Nonresident service member (page 10)
- 11 Fiscal filer (page 7)
- 14 Active duty reserve and National Guard military pay (page 11)
- 15 Military spouse (page 11)
- 16 Schedule RT enclosed (page 21)
- 99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2014, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **School district number** *Nonresidents* – don't fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 41. Fill in the number of the school district in which you lived on December 31, 2014, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2014. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2014 or are married and will file a separate return, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2014*. This publication has information on what income you must report.

Single You may check the "single" box if any of the following was true on December 31, 2014:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2014, and did not remarry in 2014.

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check the "married filing a joint return" box if **any** of the following is true.

- You were married as of December 31, 2014.
- Your spouse died in 2014 and you did not remarry in 2014.
- You were married at the end of 2014, and your spouse died in 2015 before filing a 2014 return.

A married couple may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 2014. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2014 one spouse was a dual-status or nonresident alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. (**Note** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.)

If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separate return.

Married filing separate return A joint return usually produces the lowest tax, but you and your spouse may be among the few married couples for whom separate returns are better. This will require filing two returns, one for each spouse.

If you file a separate return, print or type your spouse's social security number in the space at the top of the form and full name on the line provided.

If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2014 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2014 may be able to use this status. If you do not have to file a federal return, contact any department office to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

Note If you are married and qualify to file as head of household, be sure to check both "head of household" filing status and "married" next to the arrow. Also, fill in your spouse's social security number in the space next to the name area and fill in your spouse's name in the spaces above the head of household line.

■ **Resident status** Check the resident status to indicate your resident status in 2014. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2014. See the definitions on page 4.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in "99".

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2013 or 2014 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 49.

■ **Line instructions** Form 1NPR has two columns for figures.

Column A is labeled "Federal column." In this column, lines 1-33, fill in the amounts reported on your federal return.

Note If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR

for an income or adjustment item, include the income item on line 15, Form 1NPR and the adjustment item on line 30. The amount reported on line 22 of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the Internal Revenue Service (IRS). If you file a joint return for Wisconsin (but separate returns for IRS), report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report \$35,000 of wages in column A.) If you file separate returns for Wisconsin (but you're filing a joint return for IRS), report in column A the amounts you would report on a federal return using a married filing separate status.
- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040. Differences between federal and Wisconsin law may occur because Wisconsin uses the federal law as amended to December 31, 2010, with certain exceptions.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2014 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

- Bonus depreciation.
- Discharge of indebtedness on principal residence.

(Note) These items have expired for 2014 but may be extended by Congress later this year. If extended, they will not apply for Wisconsin and a Schedule I adjustment will be required.)

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 33 of Form 1NPR (and amounts filled in on Schedule 1 on page 4 of Form 1NPR) should be the revised amount from Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2014, you must also make adjustments on Schedule I for 2014 except if the difference is due to depreciation or amortization.

You may also have to fill in Schedule I if you sold property during 2014, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This does not apply if you used different rates of depreciation or amortization for federal and Wisconsin purposes. See the instructions for Schedule I for more information.

Column B on Form 1NPR is labeled “Wisconsin column.” In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items that aren’t taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called “modifications”) that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instructions for that line.

Modifications for differences between federal and Wisconsin income

- **Differences in federal and Wisconsin basis of property** Are you depreciating (or amortizing) property, such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? Did you sell (or otherwise dispose of) property that you are depreciating (or amortizing), such as buildings or machinery which has a different basis for federal and Wisconsin purposes?

To adjust for the difference in basis of depreciated or amortized assets owned on December 31, 2013 (or the last day of a taxable year beginning in 2013 for fiscal filers), see the line 15 instructions for Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year on page 21. A subtraction is allowed over 5 years to adjust for any difference in basis. In certain cases, an addition to income is required. As a result of this addition or subtraction, the Wisconsin adjusted basis of all depreciated or amortized assets on January 1, 2014 (or the first day of the taxable year beginning in 2014 for fiscal filers), is the same as the federal adjusted basis.

Did you sell (or otherwise dispose of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a “qualified new business venture” or a “qualified Wisconsin business”? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with your Form 1NPR.

Did you sell (or otherwise dispose of) property that can’t be depreciated or amortized, such as land, stocks, bonds, or an interest in a partnership, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with Form 1NPR.

Caution If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, other than for depreciation, amortization, or IRC sec. 179 expense, use Schedule I to adjust for the difference in basis rather than Schedule T.

- **Differences in federal and Wisconsin reporting of marital property (community) income** Are you married and filing a separate return for Wisconsin purposes or were you divorced during 2014? If so, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2014*. See page 6 for information on how to get this publication.

- **Medical care insurance** You may be able to subtract all or a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D). It does not include premiums you pay for:

- Long-term care insurance,
- Life insurance policies,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury,
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, or
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.



Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.

CAUTION If you participate in your employer’s fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

Complete Worksheet 1 and/or Worksheet 2, as appropriate, to figure your subtraction.

Note When completing line 1 of Worksheet 1 or 2, if you purchased the insurance through an Exchange, the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

If you are self-employed, complete Worksheet 1.

Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2014 while you were self-employed	1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse	2. _____
3. Amount of premium tax credit from line 69 of your federal Form 1040, line 45 of Form 1040A, or line 65 of Form 1040NR	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1	5. _____
6. Amount of advance premium tax credit you were required to repay (line 46 of federal Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR)	6. _____
7. Add lines 5 and 6	7. _____
8. Net earnings from a trade or business* taxable to Wisconsin	8. _____
9. Total net earnings from a trade or business*	9. _____
10. Divide line 8 by line 9. Fill in decimal amount, but not more than 1.00	10. _____
11. Multiply line 7 by line 10	11. _____
12. Fill in the smaller of line 8 or line 11	12. _____
13. Fill in the amount of long-term care insurance that is included on line 29 of your federal Form 1040 or 1040NR	13. _____
14. Add lines 12 and 13. Fill in here and in the Wisconsin column of line 23	14. _____
* For a self-employed person, net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business.	

Complete Worksheet 2 if you were (1) an employee or (2) a person who had no employer and was not self-employed.

Worksheet 2 – Others	
1. Amount you paid in 2014 for medical care insurance	1. _____
2. Amount of premium tax credit from line 69 of your federal Form 1040, line 45 of Form 1040A, or line 65 of Form 1040NR	2. _____
3. Subtract line 2 from line 1	3. _____
4. Amount of advance premium tax credit you were required to repay (line 46 of federal Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR)	4. _____
5. Add lines 3 and 4	5. _____
6. Fill in the amount that will be on line 16, column B, without considering the subtraction for medical care insurance <u>less</u> the amount that will be on line 31, column B of Form 1NPR	6. _____
7. Fill in the amount that will be on line 16, column A, <u>less</u> the amount that will be on line 31, column A of Form 1NPR	7. _____
8. Divide line 6 by line 7. Fill in decimal amount, but not more than 1.00	8. _____
9. Multiply line 5 by line 8	9. _____
10. Fill in the smaller of line 6 or 9 here and on line 15. This is your subtraction for medical care insurance. See the Modifications in the instructions for line 15 for information on claiming the subtraction	10. _____

Note **Rounding off to whole dollars** Form 1NPR has pre-printed zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237. When you round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **do not use commas** when filling in amounts.

Line 1 Wages, salaries, tips, etc.

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040A, or line 1 of Form 1040EZ.

Exception If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. This does not apply to Wisconsin residents who are stationed outside Wisconsin. If you meet this exception, fill in “09” in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. (See page 4 for information on Armed Forces Personnel.)

Line 1 instructions – continued

Wisconsin column Nonresidents – fill in the amount received for working in Wisconsin (see **Exceptions**). **Note** If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents* – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

- **Income of Military Spouse** Income from services performed in Wisconsin by a nonresident spouse of a servicemember is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the servicemember serving in Wisconsin under military orders (**Note** Even though the nonresident spouse's wages may not be taxable to Wisconsin, they would be taxable to the nonresident spouse's state of legal residence.) If you meet this exception, fill in "15" in the Special Conditions box on page 1 of Form 1NPR.

Nonresident military spouses may claim an exemption from Wisconsin withholding. See Form W-221, *Nonresident Military Spouse Withholding Exemption*.

- **Residents of Illinois, Indiana, Kentucky, or Michigan** Don't include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 4 states, Wisconsin doesn't tax the wages of their residents.

If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 32, column B. Fill in the Wisconsin tax withheld from your wages on lines 65, 76, 77, and 78. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return).

- See the instructions for line 10 for information on the taxation of income received while a nonresident of Wisconsin from a nonqualified deferred compensation plan.
- If you filed your federal return on Form 1040NR or 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B.

Modifications

- **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. **Caution** This subtraction only applies to members of the Reserves or National Guard who

Line 1 instructions – continued

are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). It does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training or to a person serving on active or full-time duty in the active guard reserve (AGR) program. **Note** If you are claiming this subtraction, fill in "14" in the Special Conditions box on page 1 of Form 1NPR.

- **Disability income exclusion for part-year and full-year residents** If you retired on permanent and total disability and have included your disability income on your federal return, you may be able to subtract up to \$5,200 of your disability income.

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 2014.
2. You were under age 65 on December 31, 2014.
3. You were permanently or totally disabled –
 - a. when you retired, or
 - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
4. If you were married at the end of 2014, you must file a joint return with your spouse.
5. You were a Wisconsin resident when you received the disability income.
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
7. Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Figure your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. See page 6 for information on how to get Schedule 2440W. *Full-year residents* – subtract from the disability income included on your federal Form 1040 or 1040A, the exclusion from line 6 of Schedule 2440W. *Part-year residents* – subtract the exclusion from line 8 of Schedule 2440W from the portion of your disability income which is otherwise taxable to Wisconsin. Enclose your completed Schedule 2440W with your Form 1NPR.

■ Line 2 Taxable interest

Federal column Fill in the amount from line 8a of federal Form 1040 or 1040A or line 2 of Form 1040EZ.

Wisconsin column Nonresidents – don't fill in any amount of your interest. (**Exception** Include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. Use the worksheet on page 12 to figure the interest taxable by Wisconsin. Save this worksheet for your records.

Line 2 instructions – continued

Modifications

- **State and municipal bond interest** Did you receive any state or municipal bond interest? If so, add to your federal income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses.)

Exception Do not include interest income from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds, (6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (7) local exposition district bonds, (8) Wisconsin professional baseball park district bonds, (9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (10) local cultural arts district bonds, (11) Wisconsin professional football stadium bonds, (12) Wisconsin Aerospace Authority bonds, (13) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, (14) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. (**Note** At the time this booklet went to print (November 15, 2014), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department’s website at revenue.wi.gov/faqs/pcs/conduit.html), (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., and (16) the Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation.

- **United States government interest and dividends** Did you include U.S. government interest in your federal income? If so, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn’t taxable for Wisconsin purposes.

Line 2 instructions – continued

Caution Don’t subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are “guaranteed” by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

Worksheet for Interest Income Taxable by Wisconsin	
1. Interest included in federal income	1. _____
2. U.S. government interest included on line 1	2. _____
3. Subtract line 2 from line 1	3. _____
4. Amount of interest on line 3 received while a Wisconsin resident and tax-option interest income from Wisconsin while a nonresident	4. _____
5. State and municipal bond interest received while a Wisconsin resident	5. _____
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR	6. _____

■ **Line 3 Ordinary dividends**

Federal column Fill in the amount from line 9a of federal Form 1040 or 1040A.

Wisconsin column *Nonresidents* – don’t fill in any amount of your dividends. (**Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Modification

- Did you receive ordinary dividends from a mutual fund which invests in U.S. government securities? If so, you can subtract from your federal income the portion of the ordinary dividends which the mutual fund advises you is from investment in U.S. government securities.

■ **Line 4 Taxable refunds, credits, or offsets of state and local income taxes**

Federal column Fill in the amount from line 10 of federal Form 1040.

Wisconsin column Don’t fill in any amount on line 4. Wisconsin doesn’t tax refunds, credits, or offsets of state and local income taxes.

■ **Line 5 Alimony received**

Federal column Fill in the amount from line 11 of federal Form 1040.

Wisconsin column *Nonresidents* – don’t fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

■ Line 6 Business income or (loss)

Federal column Fill in the amount from line 12 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin businesses. For detailed instructions on determining the amount of income or loss from Wisconsin businesses, go to the Common Questions on the Department of Revenue website at revenue.wi.gov/faqs/index.html and click on the link for “Individuals” and then “Part-Year and Nonresidents.” *Part-year and full-year residents* – figure the income or loss from businesses in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin businesses while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property**
If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 7 Capital gain or (loss)

Federal column Fill in the amount from line 13 of federal Form 1040 or line 10 of Form 1040A.

Wisconsin column *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources. (See definition of Wisconsin sources.) If you don't, fill in 0 on line 7. *Part-year and full-year residents* – all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources (see definition of Wisconsin sources) while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and your deduction for net capital loss is limited to \$500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. See page 6 for information on how to get Schedule WD.

Note

If the only amount on line 13 of Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust, you do not have to complete Schedule WD. Fill in 70% of the portion of the capital gain distribution received while a Wisconsin resident.

Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

Did you sell your Wisconsin home? If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for Wisconsin.

Line 7 instructions – continued

Modification

- **Differences in federal and Wisconsin basis of property**
If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 8 Other gains or (losses)

Federal column Fill in the amount from line 14 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents* – figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property**
If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ Line 9 IRA distributions

Federal column Fill in the amount from line 15b of federal Form 1040 or line 11b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 9. *Part-year and full-year residents* – fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

■ Line 10 Pensions and annuities

Federal column Fill in the amount from line 16b of federal Form 1040 or line 12b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 10. *Part-year and full-year residents* – fill in the taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception

- Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensation plan must be included in the Wisconsin column to the extent attributable to personal services performed in Wisconsin unless:
 - (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years, or
 - (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as “mirror” plans.

Modifications

- **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10. Include

Line 10 instructions – continued

on line 10 the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

CAUTION If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10, less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

Note No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

- **Military and uniformed services retirement benefits** Don't include on line 10, column B, retirement benefits received from:
 - (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan), and
 - (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.
- **Other retirement benefits** Don't include on line 10, column B amounts received from the retirement systems listed below if:
 1. You were retired from the system before January 1, 1964, or
 2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964, or
 3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

The specific retirement systems are:

- A. Local and state retirement systems** – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.
- B. Federal retirement systems** – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees' Retirement System.

Note You must include the following on line 10, column B:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B.
- Payments received from one of the retirement systems listed in A or B if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments from the federal Thrift Savings Plan.

CAUTION Your retirement benefits are not taxable only if they are based on qualified membership in one of the retirement systems listed in A or B. Qualified membership is membership

Line 10 instructions – continued

that began before January 1964. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

- **Railroad retirement benefits** Don't include on line 10, column B amounts received from the U.S. Railroad Retirement Board that were included in line 16b of federal Form 1040 or line 12b of Form 1040A. These benefits aren't taxable by Wisconsin.
- **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on line 16b of your federal Form 1040 or line 12b of Form 1040A, you may be able to subtract up to \$5,200 of your disability income. See the Modifications for line 1 for further information.

■ Line 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal column Fill in the amount from line 17 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Modifications

- **Tax-option (S) corporation modifications**
 - (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin.
 - (2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident. (**Caution** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)

Line 11 instructions – continued

(3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes. This includes any limitation when federal itemized deductions are reduced due to federal adjusted gross income limits. See Worksheet for Limited Itemized Deductions on page 24.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 6 for information on how to get this publication.

- **Partnership, estate, or trust modifications** If you were a member of a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, estate, or trust notifying you of any modifications to federal income. Increase the amount reported in the federal column by amounts shown as add modifications. Decrease the amount reported in the federal column by amounts shown as subtract modifications.
- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ **Line 12 Farm income or (loss)**

Federal column Fill in the amount from line 18 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year*

Line 12 instructions – continued

residents – figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 9.

■ **Line 13 Unemployment compensation**

Federal column Fill in the amount of unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ).

Wisconsin column *Nonresidents* – don't fill in any amount on line 13. *Part-year and full-year residents* – figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

Step 1 Complete the worksheet below.

Step 2 Use the following formula to figure the amount taxable by Wisconsin:

UC from line 9 of worksheet	x	UC* received while a Wis. resident Total UC received from line 1 of worksheet	=	UC taxable by Wisconsin to line 13, Col. B Form 1NPR
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* Do not include any railroad unemployment insurance benefits here.

If you filed your federal return on Form 1040A or 1040EZ, also fill in on line 13 any Alaska Permanent Fund dividends received while a Wisconsin resident.

Unemployment Compensation Worksheet

Check only one box.

- A. Married filing a joint return – write \$18,000 on line 3 below.
- B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
- C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
- D. Single – write \$12,000 on line 3 below.

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ) 1. _____
2. Fill in your federal adjusted gross income from line 33 of Form 1NPR 2. _____
3. Fill in \$18,000 if you checked box A; **or**
-0- if you checked box B; **or**
\$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7. 8. _____
9. Fill in the smaller amount of line 1 or line 8 9. _____

Line 15 instructions – continued

■ Line 14 Social security benefits

Federal column Fill in the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

Wisconsin column Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

■ Line 15 Other income

Federal column Fill in the amount from line 21 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in any other income you received from Wisconsin sources. *Part-year and full-year residents* – figure the amount of any other income you received while a Wisconsin resident. Add to that figure any other income you received from Wisconsin sources while a nonresident.

Note **Exception** If you are affected by any of the modifications listed below, complete Schedule M to determine the amount to enter in the Wisconsin column.

Modifications

- **Farm loss carryover** If you were not actively engaged in farming and were subject to farm loss limitations on your 1999 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits or net gains from the sale or exchange of capital or business assets in the current taxable year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Example You have a farm loss carryover from 2013 of \$30,000. For 2014 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover.

- **Farmland preservation credit** Did you receive farmland preservation credit in 2014? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland preservation credit from Schedule FC which wasn't included as income on your federal return.
- **Addition required for certain credits** If you claimed any of the credits listed in (a) through (j), you must include on line 15 the amount of your credit computed for 2014. The amount of your credit is income and must be reported on Form INPR, even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**Note** Credits that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 14 and 15 for tax-option (S) corporations and partnerships.)

Include the following credits computed for 2014:

- Enterprise zone jobs credit
- Development zones credit
- Technology zone credit
- Manufacturing investment credit
- Economic development tax credit
- Jobs tax credit
- Community rehabilitation program credit
- Research expense credit
- Manufacturing and agriculture credit (see Exception below)
- Woody biomass harvesting and processing credit

Exception The amount of manufacturing and agriculture credit computed for 2013 must be added to income on your 2014 Wisconsin income tax return.

- **Federal net operating loss carryover** Don't include on line 15 any amount that you deducted on line 21 of federal Form 1040 as a federal net operating loss carryover.
- **Recoveries of federal itemized deductions** Don't include on line 15 any amount that you included in federal income that is a recovery of a federal itemized deduction from a prior year for which you didn't receive a Wisconsin tax benefit.

Example You deducted a casualty loss of \$2,000 as an itemized deduction on your 2013 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2013 Wisconsin return. In 2014, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2014 federal income tax return as a recovery of an amount previously claimed. Wisconsin won't tax the \$1,000 because you didn't claim the casualty loss for the itemized deduction credit on your Wisconsin return.

- **Wisconsin net operating loss carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2014, include the allowable amount on line 15. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.
- **Medical care insurance** See Worksheet 2 on page 10 to compute your modification for the amount paid for medical care insurance.
- **Long-term care insurance** If you paid long-term care insurance costs during 2014, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

"Long-term care insurance policy" means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

Line 15 instructions – continued

“Long-term care insurance policy” does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. “Continuing care contract” means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person’s life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000.
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person’s estate (if the amount is expressed as a percentage of the person’s estate) to the service provider upon the person’s death.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

If you paid long-term care insurance costs during 2014 for a policy which covers you or your spouse, complete the following three steps to determine the amount of your subtraction.

Step 1 Complete the following worksheet.

Worksheet – Long-Term Care Insurance	
1. Amount paid for long-term care insurance in 2014	1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040	2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1	5. _____

Step 2 Use the following formula to prorate the long-term care insurance.

$$\begin{array}{l} \text{Amount} \\ \text{from} \\ \text{line 5 of} \\ \text{worksheet} \end{array} \times \frac{\text{Wages, unearned income, and net earnings from a trade or business* taxable by Wisconsin}}{\text{Total wages, unearned income, and net earnings from a trade or business**}} = \begin{array}{l} \text{Tentative} \\ \text{subtraction} \end{array}$$

- * Use the amount that will be on line 16, column B, without considering the subtraction for long-term care insurance less the amount that will be on line 31, column B of Form 1NPR.
- ** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR.

Step 3 Your subtraction for long-term care insurance is the smaller of the tentative subtraction computed in Step 2 or the amount of wages, unearned income, and net earnings from a trade or business taxable by Wisconsin.

Line 15 instructions – continued

• **Retirement income exclusion** You may subtract up to \$5,000 of certain retirement income if:

- (1) You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2014, and
- (2) Your federal adjusted gross income (line 37 of Form 1040 or line 21 of Form 1040A) is less than \$15,000 (\$30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses’ federal adjusted gross income must be less than \$30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet on page 18 to determine the amount of your subtraction. Your subtraction is the amount from line 4 of the worksheet. If married filing a joint return, your subtraction is the total of the amounts in Col. A and Col. B of line 4 of the worksheet.

• **Amounts not taxable by Wisconsin** Don’t include on line 15 amounts not taxable by Wisconsin (less related expenses, except expenses used to figure the Wisconsin itemized deduction credit).

Example Wisconsin doesn’t tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions set forth in section 32.19 of the Wisconsin Statutes.

• **Adoption expenses** If you were a full-year resident of Wisconsin for 2014 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2014, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2012, 2013, and 2014. Don’t count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.

• **Tuition and fee expenses** You may be able to claim a subtraction for up to \$6,940 (per student) of the amount you paid during 2014 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

The tuition and mandatory student fees must have been paid during 2014 to attend any of the following:

- Classes **in Wisconsin** at a school which qualifies as a university, college, or technical college. A “university, college, or technical college” is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes **in Wisconsin** at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota **under the Minnesota–Wisconsin tuition reciprocity agreement**.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

Retirement Income Exclusion Worksheet			
<i>(Keep for your records)</i>			
	(A)	(B)	
If married filing a joint return, fill in each spouse's information separately.	Yourself	Your Spouse	
1. Taxable IRA distributions from line 9, column B of Form 1NPR	1. _____	_____	
2. Taxable pension and annuity income from qualified plans included in line 10, column B of Form 1NPR without considering this exclusion	2. _____	_____	
3. Add lines 1 and 2	3. _____	_____	
4. Complete line 4 as follows. This is your subtraction for retirement income.			
<ul style="list-style-type: none"> • If you were 65 years of age or older on December 31, 2014, fill in on line 4, Col (A), the <u>smaller</u> of line 3, Col. (A) or \$5,000. Fill in 0 (zero) if you were not age 65 or older. • If married filing a joint return and your spouse was 65 years of age or older on December 31, 2014, fill in on line 4, Col. (B), the <u>smaller</u> of line 3, Col. (B) or \$5,000. Fill in 0 (zero) if your spouse was not age 65 or older ... 	4. _____	_____	

The subtraction does not apply to tuition or fees paid to pre-schools, elementary, or secondary schools (for example, grade schools and high schools).

Tuition and mandatory student fees paid to a school that fits into one of the four categories listed on page 17 may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition and fees paid to a school which does not fit into any of the four categories listed above may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin, and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

Caution The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (EdVest or Tomorrow's Scholar). This limitation applies only if the owner of the account or other person who contributed to the account (for example, grandparent, aunt, or uncle) previously claimed a subtraction for contributions to the EdVest or Tomorrow's Scholar program.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount from:

- line 37 of Form 1040
- line 21 of Form 1040A
- line 4 of Form 1040EZ
- line 36 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your filing status is:

Single or Head of Household

- If your federal adjusted gross income is \$51,620 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$51,620 but less than \$61,940, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$61,940 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If your federal adjusted gross income is \$82,590 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$82,590 but less than \$103,240, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$103,240 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If your federal adjusted gross income is \$41,300 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.

Line 15 instructions – continued

- If your federal adjusted gross income is more than \$41,300 but less than \$51,620, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$51,620 or more, you may not subtract any amount for tuition and fee expenses.

Step 1 Complete the worksheet below as required for your filing status.

Tuition Expense Worksheet	
Caution Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.	
1. Amount paid for tuition and mandatory student fees in 2014. Do not fill in more than \$6,940 per student	1. _____
2. Fill in your federal adjusted gross income.	2. _____
3. Fill in \$51,620 (\$82,590 if married filing joint return or \$41,300 if married filing separate return).	3. _____
4. Subtract line 3 from line 2	4. _____
5. Divide the amount on line 4 by 10,320 (20,650 if married filing joint return). Fill in decimal amount.	5. _____
6. Multiply line 1 by the decimal amount on line 5.	6. _____
7. Subtract line 6 from line 1. This is the amount of tuition and fee expense to use in the formula in Step 2	7. _____

Step 2 Use the following formula to prorate the tuition expense.

$$\text{Tuition and fee expense}^* \times \frac{\text{Wages, salaries, tips, unearned income, and net earnings from a trade or business}^{**} \text{ taxable by Wisconsin}}{\text{Total wages, salaries, tips, unearned income, and net earnings from a trade or business}^{***}} = \text{Tentative subtraction}$$

- * This is the amount from line 7 of the Tuition Expense Worksheet in Step 1. If you were not required to use the worksheet, use the amount paid for tuition and mandatory student fees in 2014, but not more than \$6,940 per student.
- ** Use the amount that will be on line 16, column B, without considering the subtraction for tuition expense less the amount that will be on line 31, column B of Form 1NPR.
- *** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR.

Step 3 Your subtraction for tuition and fee expense is the smaller of the tentative subtraction computed in Step 2 or the amount of wages, salaries, tips, unearned income, and net earnings from a trade or business taxable by Wisconsin.

- **Contributions to a Wisconsin state-sponsored college savings program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (EdVest or Tomorrow’s Scholar) if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

Line 15 instructions – continued

Complete Schedule CS, *College Savings Accounts*, to determine the amount of your subtraction. Enclose Schedule CS with your Form 1NPR.

- **Distributions from EdVest and Tomorrow’s Scholar College Savings Account** If you received a distribution from an EdVest or Tomorrow’s Scholar college savings account and the entire distribution was not used for qualified higher educational expenses, you may have to include all or a portion of the distribution in income. If you rolled over an amount from an EdVest or Tomorrow’s Scholar college savings plan into another state’s plan, you may also have to include a portion of the amount rolled over in Wisconsin income. Complete Schedule CS to determine the amount you must include in income. Enclose Schedule CS with Form 1NPR.
- **Distributions from Wisconsin state-sponsored college tuition programs** If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if the earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.
- **Child and dependent care expenses** Do you qualify for the federal credit for child and dependent care expenses for 2014? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2014, (2) the qualifying person lived in your home more than half of 2014, and (3) you provided over half the cost of keeping up your home.

Complete the following worksheet:

Child and Dependent Care Expenses	
1. Fill in the amount from line 6 of federal Form 2441, but not more than \$3,000 (\$6,000 if more than one qualifying person) 1. _____	
2. Fill in your wages, unearned income and net earnings from a trade or business taxable to Wisconsin* 2. _____	
3. Fill in total wages, unearned income and net earnings from a trade or business** 3. _____	
4. Divide line 2 by line 3. Fill in decimal amount. If line 2 is more than line 3, fill in 1.00 4. _____	
5. Multiply line 1 by the decimal amount on line 4. This is your subtraction for child and dependent care expenses 5. _____	
* Use the amount that will be on line 16, column B, without considering the subtraction for child and dependent care expenses less the amount that will be on line 31, column B of Form 1NPR	
** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR	

Line 15 instructions – continued

- **Passive foreign investment company** Include on line 15 the amount of excess distribution from a passive foreign investment company which is allocable to Wisconsin and which has not been included in federal adjusted gross income (see federal Form 8621 or 8621-A).
- **Sale of business assets or assets used in farming to a related person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:
 - The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, aunt, or uncle. The person may be related to you by blood, marriage, or adoption.
 - The asset was held by you for more than 12 months.
 - The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

Farming “Farming” means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset, see below.)

Business Assets “Business assets” are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

“Business assets” include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

“Business assets” do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset “used in farming.”)

Line 15 instructions – continued

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the gain on the sale of a business asset to the related person or 40% of the gain on the sale of a farm asset.
- If the amount on line 17 or 18 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD less the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the following worksheet to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, complete the following worksheet to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person	
1. Amount from line 19 of Schedule WD	1. _____
2. Long-term capital gain on the sale of asset to related person	2. _____
3. Total long-term capital gain included in line 17 of Schedule WD	3. _____
4. Divide line 2 by line 3. Carry decimal to four places	4. _____
5. Multiply line 1 by line 4	5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result. If the amount of line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person	6. _____

Line 15 instructions – continued

- **Repayment of income previously taxed** If you had to repay during 2014, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 27 or 28 of your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with your Form INPR.

Caution Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over \$3,000, you may be able to subtract the repayment as described above *or* take a tax credit. See the instructions for line 69.

- **Human organ donation** If you were a full-year resident of Wisconsin for 2014 and you, your spouse, or a person who is claimed as a dependent on your federal income tax return donated one or more of their human organs to another person for human organ transplantation, you may subtract certain unreimbursed expenses related to the organ donation. “Human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. The subtraction is equal to the amount of your unreimbursed expenses for travel, lodging, and lost wages, but not more than \$10,000.
- **ATV corridors** To the extent included in federal income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.
- **Addition for certain expenses paid to related entities** Fill in as an addition the amount deducted or excluded from your Wisconsin income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see below).
- **Subtraction for certain expenses paid to related entities** Were you required to make an addition modification for interest, rental expenses, intangible expenses, and management fees paid to a related entity (see above item)? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in “16” in the Special Conditions box on page 1 of Form INPR.
- **Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity** Did you report to Wisconsin income from interest, rental payments, intangible expenses, and management fees made by a related entity that was not able to claim a deduction for such payments?

Line 15 instructions – continued

If yes, you may claim a subtraction for the amount that the related entity was not able to deduct.

- **Sales of Certain Insurance Policies** To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may subtract the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. “Catastrophic or life-threatening illness or condition” includes AIDS and HIV infection.
- **Relocated Business** A subtraction may be claimed for the income of a business that relocated to Wisconsin from another state or country in 2013. See Schedule RB for further information. If claiming the subtraction, enclose a completed Schedule RB with your Form INPR.
- **Job Creation** A subtraction is available based on the increase in the number of full-time employees in Wisconsin by a business. See Schedule JC for further information. If claiming the subtraction, enclose a completed Schedule JC with your Form INPR. Also enclose Schedule 2K-1, 3K-1, or 5K-1 if subtraction is from a pass-through entity.
- **Combat zone related death** If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2014 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return. (**Note** For persons who died in 2014 as a result of service in a combat zone, the income subtraction also applies for 2013 if the service member did not previously file a 2013 income tax return.)
- **Private school tuition** A subtraction may be claimed for tuition paid in the taxable year to send your dependent child to a private school. The maximum subtraction is \$4,000 for an elementary pupil and \$10,000 for a secondary pupil. See Schedule PS for further information. A copy of Schedule PS must be included with your Wisconsin income tax return.
- **Physician or Psychiatrist Grant** To the extent included as income in the Wisconsin column, any amount received by a physician or psychiatrist from the primary care and psychiatry shortage grant program under sec. 39.385, Wis. Stats., may be subtracted.
- **Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year** Starting with the first taxable year beginning in 2014 and for the next 4 taxable years, a subtraction is available for 20 percent of the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. This is December 31, 2013, for persons who file their return on a calendar-year basis. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes. In some cases an addition is required instead of a subtraction.

Line 15 instructions – continued

As a result of this addition or subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1, 2014, for calendar-year filers) will be the same as the federal adjusted basis.

Complete the following worksheet to determine the amount of your addition or subtraction.

Worksheet for Difference in Basis (Keep for your records)	
1. Combined Wisconsin adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013	1. _____
2. Combined federal adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013	2. _____
3. Subtract line 2 from line 1 (if line 2 is more than line 1, subtract line 1 from line 2)	3. _____
4. Multiply line 3 by .20 (20%). If line 1 is more than line 2, this is your subtraction for 2014. If line 2 is more than line 1, this is your addition to income for 2014 4. _____	4. _____

Note If line 4 is an addition to income, fill in the amount from line 4 on line 17 of Schedule M. If line 4 is a subtraction from income, fill in the amount from line 4 on line 44 of Schedule M.

■ **Line 17 Reserved – Educator expenses**

At the time these instructions went to print (November 15, 2014), Congress had not extended the deduction for educator expenses. This line is reserved for use if the deduction is extended for federal purposes. If extended, the deduction will not apply for Wisconsin.

■ **Line 18 Certain business expenses of reservists, performing artists, and fee-basis government officials**

Federal column Fill in the amount from line 24 of federal Form 1040.

Wisconsin column Fill in the amount from the federal column.

■ **Line 19 Health savings account deduction**

Federal column Fill in the amount from line 25 of federal Form 1040.

Wisconsin column Fill in the amount from the federal column.

■ **Line 20 Moving expenses**

Federal column Fill in the amount from line 26 of federal Form 1040.

Wisconsin column *Nonresidents* – don’t fill in any amount on line 20. *Part-year and full-year residents* – fill in your expenses from line 26 of federal Form 1040 which were for moving into Wisconsin or within Wisconsin. Don’t include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

■ **Line 21 Deductible part of self-employment tax**

Federal column Fill in the amount from line 27 of federal Form 1040.

Wisconsin column Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

Net earnings from a trade or business taxable to Wisconsin	x	Deductible part of self-employment tax from line 27, Form 1040	=	Wisconsin self-employment tax deduction to line 21, Col. B Form 1NPR
Total net earnings from a trade or business				

Note If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse’s allowable deduction separately. Fill in the total of both spouses’ allowable deduction on line 21 of Form 1NPR.

■ **Line 22 Self-employed SEP, SIMPLE, and qualified plans**

Federal column Fill in the amount from line 28 of federal Form 1040.

Wisconsin column Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the following formula, as appropriate, to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse’s allowable deduction separately. Fill in the total of each spouse’s deduction on line 22 of Form 1NPR.
- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22 of Form 1NPR.

Formula to figure allowable Keogh deduction:

Your net earnings from a trade or business* taxable to Wisconsin	x	Keogh deduction included in line 28, Form 1040	=	Keogh deduction allowable for Wisconsin to line 22, Col. B Form 1NPR
Your total net earnings from a trade or business*				

* Use net earnings only from the business that has the Keogh plan.

Formula to figure allowable self-employed SEP or SIMPLE deduction:

Your wages and net earnings from a trade or business* taxable to Wisconsin	x	Self-employed SEP or SIMPLE deduction included in line 28, Form 1040	=	Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B Form 1NPR
Your total wages and net earnings from a trade or business*				

* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

■ **Line 23 Self-employed health insurance deduction**

Federal column Fill in the amount from line 29 of federal Form 1040.

Wisconsin column If you are self-employed, see the modification for medical care insurance on page 9. Fill in your Wisconsin self-employed medical care insurance deduction on line 23.

■ **Line 24 Penalty on early withdrawal of savings**

Federal column Fill in the amount from line 30 of federal Form 1040.

Wisconsin column *Nonresidents* – don’t fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

■ **Line 25 Alimony paid**

Federal column Fill in the amount from line 31a of federal Form 1040.

Wisconsin column Fill in the amount of alimony paid from the federal column.

■ **Line 26 IRA deduction**

Federal column Fill in the amount from line 32 of federal Form 1040 or line 17 of Form 1040A.

Wisconsin column Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. (**Note** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.)
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse’s allowable IRA deduction. Fill in the total of both your and your spouse’s allowable IRA deductions in Col. B.

Your wages and net earnings from a trade or business* taxable to Wisconsin	x	Your IRA deduction from line 32, Form 1040, or line 17, Form 1040A	=	IRA deduction allowable for Wisconsin to line 26, Col. B Form 1NPR
Your total wages and net earnings from a trade or business*				

* Do not reduce your wages by losses from self-employment. Do not include your spouse’s wages or earnings from a trade or business.

■ **Line 27 Student loan interest deduction**

Federal column Fill in the amount from line 33 of federal Form 1040 or line 18 of Form 1040A.

Wisconsin column Fill in the amount of student loan interest deduction from the federal column. (**Note** You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone’s (such as your parent’s) federal tax return.)

■ **Line 28 Reserved – Tuition and fees**

At the time these instructions went to print (November 15, 2014), Congress had not extended the deduction for tuition and fees. This line is reserved for use if the deduction is extended for federal purposes. If extended, the deduction will not apply for Wisconsin.

■ **Line 29 Domestic production activities deduction**

Don’t fill in any amount on line 29. The Wisconsin definition of the Internal Revenue Code does not recognize the domestic production activities deduction.

■ **Line 30 Other adjustments**

Federal column Fill in the amount of the other adjustments (items listed below) which are included in the total on line 36 of Form 1040.

Note Federal Form 1040 does not provide separate lines for the following adjustments: Archer MSA deduction, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501(c)(18) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs involving certain unlawful discrimination claims, expenses related to income from the rental of personal property, and attorney fees and court costs in connection with an IRS award. Instead, these items are included in the total on line 36.

Wisconsin column Fill in the total of the other adjustments that are included in the total on line 36 of Form 1040 with the following exception: For any period in which you were not a resident of Wisconsin, do not include reforestation expenses related to property located outside Wisconsin, attorney fees and court costs involving an unlawful discrimination claim if the judgment or settlement resulting from the claim is not taxable by Wisconsin, or contributions to sections 403(b) and 501(c)(18) plans unless you had wages or trade or business income taxable by Wisconsin. If you had wages or trade or business income taxable by Wisconsin, your contributions to these plans must be prorated on the basis of your wages and net earnings from a trade or business taxable by Wisconsin to total wages and net earnings from a trade or business.

Do not include expenses from the rental of personal property if the property is located outside Wisconsin.

■ **Line 32** Subtract line 31, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 32, Wisconsin column. If line 31, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

■ **Line 33** Subtract line 31, federal column, from line 16, federal column. Fill in the result on line 33, federal column. If line 31, federal column, is more than line 16, federal column, fill in 0.

■ **Line 34 Ratio of your Wisconsin income to federal income**

Divide the amount on line 32, Wisconsin column, by the amount on line 33, federal column. Fill in the result on line 34. Carry your decimal to four places, rounding off the fourth position. Don’t fill in more than 1.0000 or less than zero. If the amount on line 32 or line 33 is zero, fill in 1.0000 on line 34.

Line 34 instructions – continued

Example If \$14,000 is reported on line 32, Wisconsin column, and is divided by \$26,000 on line 33, federal column, the result is .5384615, or rounded is .5385.

■ **Line 35** Fill in the *larger* of Wisconsin income from line 32, column B or federal income from line 33, column A. (**Note** Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.)

■ **Line 36a** If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 36a. Complete line 36b and see the “Exceptions” for line 36c.

■ **Line 36b Aliens**

If for federal tax purposes you are a dual-status or nonresident alien for 2014, check line 36b and fill in 0 on line 36c. You can't claim a standard deduction.

Exception If, at the end of 2014, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the Exception on page 7), do not check line 36b. Complete line 36c.

■ **Line 36c Standard deduction**

Go to the 2014 Standard Deduction Table on page 39 to find your standard deduction. Fill in your standard deduction on line 36c. See Exceptions below.

Exceptions

- **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** – You can't claim a standard deduction. Fill in 0 on line 36c.
- **Dependents** If you (or your spouse if married filing a joint return) can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet on this page to figure your standard deduction.



If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 34 of Form 1NPR is larger than your Wisconsin income on line 32, column B, of Form 1NPR, fill in 0 on lines 37, 40, and 52 of Form 1NPR. You do not have to complete lines 38, 39, and 41-51.

■ **Line 38 Exemptions**

Complete lines 38a and 38b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 38a and 38b on line 38c.

Line 36c instructions – continued

Standard Deduction Worksheet for Dependents	
1. Fill in your standard deduction from table, page 39	1. _____ .00
2. Fill in the amount of your earned income*	2. _____ .00
3. Addition amount	3. _____ 350.00
4. Add lines 2 and 3. If less than \$1,000, fill in \$1,000	4. _____ .00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 36c of Form 1NPR	5. _____ .00

* Earned income includes wages, salaries, tips, scholarships which are reported on a W-2, and other pay (line 1, federal column) and net earnings from self-employment (lines 6 and 12, federal column).

Line 38a

- If you filed:
- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
 - Federal Form 1040EZ, your number of exemptions is:
 - 0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on line 5 of your federal return.
 - 1 – If you are single and did not check the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either “You” or “Spouse”) on line 5 of your federal return.
 - 2 – If you are married filing jointly and did not check either box on line 5 of your federal return.
 - Federal Form 1040NR-EZ, your number of exemptions is 1.
 - Federal Form 1040NR, your number of exemptions is found in box 7d of your federal return.

Line 38b

If you or your spouse were 65 or older on December 31, 2014, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 38b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 38a.

■ **Line 40 Tax**

Use the amount on line 39 to find your tax in the Tax Table that starts on page 42. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 39 is \$100,000 or more, use the Tax Computation Worksheet on page 48 to compute your tax. Fill in your tax on line 40.

■ **Line 41 Wisconsin itemized deduction credit**

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

Line 41 instructions – continued

Complete Schedule 1 on page 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see exceptions below).

Note When completing Schedule 1, if your federal itemized deductions were limited due to income level, use the allowable deductions after the limitation is applied. See the worksheet below for computing the limited itemized deductions.

Line 41 instructions – continued

- Interest— paid to purchase a second home located outside Wisconsin.
 - paid to purchase a residence which is a boat.
 - paid to purchase or hold U.S. government securities.
 - mortgage insurance premiums treated as interest.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Worksheet for Limited Itemized Deductions

Note: If you are filing Wisconsin Schedule I, the federal limitation is based on the federal adjusted gross income under the provisions of the Internal Revenue Code that are in effect for Wisconsin.

1. Amount from line 3 of the federal Itemized Deductions Worksheet 1. _____
2. Amount from line 9 of the federal Itemized Deductions Worksheet 2. _____
3. Subtract line 2 from line 1 3. _____
4. Divide line 3 by line 1. Carry the decimal to 4 places 4. _____

Interest Expense Limitations

5. Fill in the total of lines 10-12 of federal Schedule A, but do not include interest paid to purchase a second home located outside Wisconsin or a residence that is a boat* . 5. _____
6. Multiply line 5 by the decimal amount on line 4 6. _____
7. Fill in the amount of investment interest from line 14 of federal Schedule A, but do not include interest paid to purchase or hold U.S. government securities* 7. _____
8. Add lines 6 and 7. Fill in here and on line 2 of the Wisconsin itemized deduction credit schedule 8. _____

* Do not include federal interest passed through from a tax-option (S) corporation that was claimed as a subtraction from income.

Gifts to Charity Limitation

9. Amount from line 19 of federal Schedule A.** Do not include gifts to charity passed through from a tax-option (S) corporation that were claimed as a subtraction from income . 9. _____
10. Multiply line 9 by the decimal on line 4. Fill in here and on line 3 of the Wisconsin itemized deduction credit schedule . 10. _____

**Use the amount of gifts to charity that would be allowed on Schedule A under the Internal Revenue Code in effect for Wisconsin. See Part B of Wisconsin Schedule I.

- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster area.

Note The line references on Schedule 1 are to Schedule A of federal Form 1040. If you are filing federal Form 1040NR, fill in only the amounts from line 5 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1 and the amount from line 6 on line 4 if the casualty loss is directly related to a federally-declared disaster area.

■ **Line 42 School property tax credit**

Nonresidents – don’t fill in any amount on these lines. Nonresidents aren’t eligible for the school property tax credit.

Note If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Part-year and full-year residents – read the following instructions if you paid rent during 2014 for living quarters used as your principal home or property taxes during 2014 on your home.

Note You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with Form 1NPR.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, not all of the amounts of these items that are deducted on federal Schedule A can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin.

Special cases

If you paid both property taxes and rent You may claim both the renter’s credit and the homeowner’s credit. The total combined credit claimed on lines 42a and 42b can’t be more than \$300 (\$150 if married filing a separate return or if married filing as head of household).

Married persons filing a joint return Figure your credit by using the rent and property taxes paid by both spouses.

Married persons filing separate returns or married persons filing as head of household Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Line 42 instructions – continued

Persons who jointly own a home or share rented living quarters

When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 42a and 42b.

■ Line 42a How do I figure the renter’s school property tax credit

Step 1 Rent paid in 2014 Fill in on the appropriate line(s) the total rent that you paid in 2014 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don’t have to be located in Wisconsin. Don’t include any rent that you may claim as a business expense. Don’t include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes

Line 42a instructions – continued

payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2014 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 2014. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2014, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Use the Renter’s School Property Tax Credit Table below to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 42a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet on page 27.

Renter’s School Property Tax Credit Table*

If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See “Special cases” on page 25.

Line 42a instructions – continued

Renter's Worksheet		
<i>(Complete only if Exception described above applies)</i>		
1. Credit for rent with heat included (from Col. 1 of Table on page 26)	1.	_____
2. Credit for rent where heat not included (from Col. 2 of Table on page 26)	2.	_____
3. Add lines 1 and 2. Fill in on line 42a of Form 1NPR*	3.	_____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).		

Line 42b How do I figure the homeowner's school property tax credit

Step 1 Property taxes paid on home in 2014 Fill in the amount of property taxes you *paid* in 2014 on your home. Your home doesn't have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2014.

Property taxes are further limited as follows:

- If you bought or sold your home during 2014, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- If you owned a mobile home during 2014, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 42a.)
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you can claim a credit based on \$750 of taxes.

Step 2 Use the Homeowner's School Property Tax Credit Table in the next column to figure your credit. Fill in the amount of your credit on line 42b.

Caution If you are also claiming the renter's credit on line 42a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Line 42b instructions – continued

Homeowner's School Property Tax Credit Table*

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 42b Credit is	At Least	But Less Than	Line 42b Credit is	At Least	But Less Than	Line 42b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500 or more	300	
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 25.

Line 48 Armed forces member credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the armed forces member credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the armed forces member credit.

Full-year residents – read the instructions that follow.

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2014, and
- The military pay was for services performed **while stationed outside the United States**.

Line 48 instructions – continued

Note You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Modifications for line 1 on page 11 for information on the exclusion.

The credit is equal to the military pay received for services performed while stationed outside the United States, but not more than \$300.

■ **Line 49 Working families tax credit**

Nonresidents and part-year residents – don't fill in any amount. Only full-year residents are eligible for the working families tax credit.

Note If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

Full-year residents – If you are married filing a joint return, read the instructions which follow.

Note You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

- If the amount on line 32 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 47 of Form 1NPR. Fill in the amount of your credit on line 49 of Form 1NPR.
- If the amount on line 32 of Form 1NPR is more than \$18,000 but less than \$19,000, use the worksheet at the bottom of this page to compute your credit.
- If the amount on line 32 of Form 1NPR is \$19,000 or more, leave line 49 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • You were a nonresident or part-year resident of Wisconsin for 2014 • Line 32 of Form 1NPR is \$18,000 or less • Line 32 of Form 1NPR is \$19,000 or more • You may be claimed as a dependent on another person's return. 	
1. Amount from line 47 of Form 1NPR	1. _____
2. Amount from lines 48 of Form 1NPR plus the total of the first five credits listed in the line 50 instructions	2. _____
3. Subtract line 2 from line 1	3. _____
4. Fill in \$19,000.	4. _____
5. Fill in amount from line 32 of Form 1NPR	5. _____
6. Subtract line 5 from line 4	6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount	7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 49 of Form 1NPR.	8. _____

■ **Line 50 Certain nonrefundable credits**

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming, with Form 1NPR.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 50. See page 6 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward**
- **Water Consumption Credit Carryforward**
- **Biodiesel Fuel Production Credit Carryforward**
- **Health Insurance Risk-Sharing Plan Assessments Credit**
This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from an estate or trust.
- **Veteran Employment Credit Carryforward**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion**
- **Schedule CM – Community Rehabilitation Program Credit**
The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity.
- **Research Facilities Credit Carryforward**

■ **Line 53 Alternative minimum tax**

You may be liable for the Wisconsin alternative minimum tax if your return includes any of the following items.

1. Accelerated depreciation.
2. Amortization of certified pollution control facilities or depletion.
3. Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling costs, circulation, research, or mining costs.
5. Income or (loss) from tax-shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
8. Investment interest expense.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or cooperative.

To see if you owe this tax, get Schedule MT and its instructions.

Line 56 instructions – continued

■ Line 55 Married couple credit

You may claim the married couple credit if:

- you are married filing a joint return,
- both you and your spouse have qualified earned income taxable by Wisconsin, and
- you do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income, or Form 4563 to claim an exclusion of income from sources in United States possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form INPR. Figure qualified earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

“Earned income” includes *taxable* wages, salaries, tips, other employee compensation, scholarships and fellowships (only amounts reported on a W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn’t include deferred compensation (even though it may be reported on a W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don’t consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

Example You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 1 of Form INPR for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

■ Line 56 Other credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification with Form INPR.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 56. See page 6 for information on obtaining Schedule CR.

- **Schedule HR—Supplement to federal historic rehabilitation credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedules R, R-1, and R-2— Research Expense Credit** The research expense credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products.

Complete Schedule R (Schedule R-1 or R-2 if related to internal combustion engines or certain energy efficient products).

- **Film production services credit carryforward – Nonrefundable portion**
- **Schedule MS – Manufacturer’s sales tax credit** If you had unused manufacturer’s sales tax credit of \$25,000 or less from 1998 through 2005 that you were unable to use for 2006-2013, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Schedule MI – Manufacturing investment credit** Persons certified by the Department of Commerce may be able to claim the manufacturing investment credit. See Schedule MI.
- **Dairy and livestock farm investment credit carryforward**
- **Ethanol and biodiesel fuel pump credit carryforward**
- **Schedule DC – Development zones credits** Tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Opportunity zone investment credit carryforward**
- **Schedule TC – Technology zone credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- **Schedule ED – Economic development tax credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC (Part II) – Early stage seed investment credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. See Schedule VC.
- **Schedule VC (Part I) – Angel investment credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. See Schedule VC.
- **Electronic medical records credit carryforward**
- **Internet equipment credit carryforward**

■ Line 57 Credit for net income tax paid to another state

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 57. Be sure to enter in the space on line 57 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number “99” in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state’s return.

Caution Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from

Line 57 instructions – continued

your wages. Be sure to explain on that state’s return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

Line 60 Sales and use tax due on Internet, mail order, or other out-of-state purchases

Did you make any taxable purchases from out-of-state firms during 2014 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 60 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, jewelry, coins purchased for more than face value, etc.

Example You purchased \$300 of clothing through a catalog or over the Internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for \$15 Wisconsin tax ($\$300 \times 5\% = \15) on this purchase.

Note If you do not include an amount on line 60, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 60 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)00
2. Sales and use tax rate (see rate chart below) x	%
3. Amount of sales and use tax due for 2014 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 60 of Form 1NPR00

Sales and Use Tax Rate Chart		
In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2014.		
a. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.6%:		
Milwaukee	Ozaukee	
	Washington	
b. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.1%:		
Racine	Waukesha	
c. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5%:		
Calumet	Menominee	Sheboygan
Kewaunee	Outagamie	Winnebago
Manitowoc		

Line 61 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 61a through 61j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 61a through 61j and fill in the total on line 61k.

Line 61a Endangered resources donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 61a.

Line 61b Packers football stadium donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 61b.

Line 61c Cancer research donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 61c.

Line 61d Veterans trust fund donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 61d.

Line 61e Multiple sclerosis donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 61e.

Line 61f Firefighters memorial donation You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 61f.

Line 61g Military family relief fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 61g.

Line 61h Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 61h.

Line 61i Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 61i.

Line 61j Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 61j.

Line 63 instructions – continued

■ Line 62 Penalties on IRAs, other retirement plans, MSAs, etc.

Nonresidents – don't fill in this line. *Part-year and full-year residents* – fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on IRAs, other qualified retirement plans, etc., (from line 59 of federal Form 1040). Do not include any amount from line 8 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, and 53 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 62 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 62. Multiply the amount filled in by .33 (33%) and fill in the result on line 62. If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 or 5330 with your Form INPR.

Note You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the modifications for line 10 for “other retirement benefits” for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

■ Line 63 Credit repayments and other penalties

If you are required to repay a Wisconsin credit or are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person, fill in the amount of the repayment or penalty on line 63.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.

- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

■ Line 65 Wisconsin income tax withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 [or W-2c if corrected], W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC or from a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 65. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form INPR.

Note Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

CAUTION Nonresident entertainers who are claiming credit for cash deposits or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as estimated tax paid on line 66. Do not claim such amounts on line 65.

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read.
2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

■ Line 66 2014 Wisconsin estimated tax paid and amount applied from 2013 return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2014. Include any overpayment from your 2013 return that you were allowed as credit to your 2014 Wisconsin estimated tax.



Check your estimated tax payments Before filling in line 66, check the amount of your estimated tax payments on the department's website at <https://ww2.revenue.wi.gov/PaymentInquiry/request.html>. Processing of your return will be

Line 66 instructions – continued

delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2013 returns that you and your spouse were allowed as credit to 2014 Wisconsin estimated tax.

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 2014.

Name change Did you change your name because of marriage or divorce? If so, and you made estimated tax payments using your former name, paper clip a statement to the front of Form INPR. On the statement, explain all the payments you and your spouse made for 2014 and the name(s) and social security number(s) under which you made them.

Note Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as an estimated tax payment on line 66. Enclose the copy of your receipt for payment with Form INPR.

Note If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 66. Withholding from a pass-through entity should be included on line 65.

■ Line 67 Earned income credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 67.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a "qualifying child").

Step 2 Fill in the **federal earned income credit** from line 42a of federal Form 1040A or line 66a of Form 1040.

Line 67 instructions – continued

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 67. This is your Wisconsin earned income credit.

Enclosures with your return You must enclose a copy of your completed federal Schedule EIC with Form INPR. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. Failure to provide this information may delay your refund.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 67. Write "EIC" in the space to the right of line 67. Complete your return through line 72 of Form INPR. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form INPR.

■ Line 68 Farmland preservation credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 18 of your Schedule FC on line 68a. Fill in the amount from line 13 of Schedule FC-A on line 68b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form INPR.

■ Line 69 Repayment credit

If you repaid during 2014, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 2014.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 69 of Form INPR. Enclose a statement showing how you computed your credit.

Line 70 Homestead credit

Nonresidents and part-year residents – don’t fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 70. Enclose your completed Schedule H with Form 1NPR.

Line 71 Eligible veterans and surviving spouses property tax credit

Nonresidents – don’t fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. *Part-year and full-year residents* – read the instructions below.

Who may claim the credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)



If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

An “eligible unremarried surviving spouse” means an unremarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin,
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability, or
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
 4. Was a resident of Wisconsin at the time of his or her death and following the individual’s death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14).

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs.

Line 71 instructions – continued

“Eligible veteran” means an individual who is certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Computing the credit The credit is equal to the property taxes paid by the claimant during the year on the claimant’s principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense.

“Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Complete the following worksheet if your principle dwelling is located on more than one acre of land.

Worksheet If Property Tax Bill Shows More than 1 Acre of Land	
1. Assessed value of land (from tax bill) . . . 1.	_____
2. Number of acres of land 2.	_____
3. Divide line 1 by line 2 3.	_____
4. Assessed value of principal dwelling . . . 4.	_____
5. Add line 3 and line 4 5.	_____
6. Total assessed value of all land and improvements (from tax bill) 6.	_____
7. Divide line 5 by line 6 7.	_____
8. Net property taxes paid 8.	_____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit 9.	_____

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants-in-common, use only that part of property taxes paid that reflects the ownership percentage of the claimant. (See Exceptions on page 34.)

Line 71 instructions – continued

Exceptions

- **Married filing a joint return** If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling (subject to the 1-acre limitation).
- **Married filing a separate return** If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the one acre limitation).

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, "property taxes" includes monthly mobile home municipal permit fees you paid to the municipality.

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of eligibility for the credit If you did not claim the credit in a prior year, before claiming the credit for 2014, you must request certification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The Wisconsin Department of Veterans Affairs will send you a certification of your eligibility.

Note You do not have to obtain certification from the WDVA for 2014 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a certification with your return.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2014, and the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

■ Line 72 Refundable credits from Schedule CR

If you are claiming any of the refundable credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Department of Agriculture, Trade and Consumer Protection (DATCP), or the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 38 of Schedule CR on line 72. See page 6 for information on obtaining Schedule CR.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs tax credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.
- **Schedule WB – Woody biomass harvesting and processing credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.

■ Line 73 Amended return—amount previously paid

Complete this line only if this is an amended 2014 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2014 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ Line 75 Amended return—amount previously refunded

Complete this line only if this is an amended 2014 Form 1NPR. Fill in the refund from your original 2014 return (not including the amount applied to your 2015 estimated tax). This is generally the amount from line 78 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2014 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 73 instead of line 75.

For Amended Returns only

If the amount on line 64 is more than the amount on line 76, subtract line 76 from line 64 and add the amount on line 79 (amount applied to estimated tax) to the result. This is the amount you owe. Fill in the amount you owe on line 80.

■ Line 77 Amount you overpaid

Is line 76 more than line 64? If so, subtract line 64 from line 76 and fill in the difference on line 77. This is the amount you overpaid.

For Amended Returns Only

If the amount on line 77 (amount you overpaid) is less than the amount applied to your estimated tax on line 79, do not complete line 77. Instead, subtract line 77 from line 79 and fill in the result on line 80. This is the amount you owe.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 81 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 77, reduce the amount on line 77 by the amount of underpayment interest on line 81.

■ Line 78 Refund

Fill in on line 78 the amount from line 77 that you want refunded to you.

Note If you are divorced, see item 6 on page 37. You may be required to enclose a copy of your judgment of divorce with your return.

■ Line 79 Amount applied to 2015 estimated tax

Fill in on line 79 the amount, if any, of the overpayment on line 77 you want applied to your 2015 estimated tax.

If you are married filing a joint return, we will apply the amount on line 79 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 79 to your separate estimated tax.

Note If this is an amended return, the amount to fill in on line 79 will generally be the amount to be applied to your 2015 estimated tax from line 79 of your original Form 1NPR. However, if you file your amended return by January 16, 2016, you may increase or reduce this amount.

■ Line 80 Amount you owe

Is line 64 more than line 76? If so, subtract line 76 from line 64 and fill in the difference on line 80. This is the amount you owe with your return.

Note If the amount you owe with your return is \$500 or more or you made late estimated tax payments, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 81 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 81 in the amount you fill in on line 80.

Line 80 instructions – continued

You can pay online or by check, money order, or credit card. **Do not** include any 2015 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay online Go to the department’s website at: <https://tap.revenue.wi.gov/pay>.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer’s name on the memo line of the check.

If you e-filed your return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1NPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
officialpayments.com

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount. For more information concerning payments and to obtain the *Installment Agreement Request Form* (Form A-771), go to the Department of Revenue website at revenue.wi.gov.

To file an installment agreement request electronically, go to revenue.wi.gov/html/payplan.html.

Note Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

■ Line 81 Underpayment interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see “Who must pay estimated tax?” on page 38.

Underpayment interest applies if:

- Line 80 is at least \$500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 59 minus the amounts on lines 67 through 72.

Exceptions You will not owe underpayment interest if your 2013 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies:

1. You had no tax liability for 2013 **and** you were a Wisconsin resident for all of 2013, **or**
2. The amounts on lines 65 and 66 on your 2014 return are at least as much as the tax shown on your 2013 return. This exception does not apply if you did not file a 2013 Wisconsin return. Your estimated tax payments for 2014 must have been made on time and for the required amount.

The tax shown on your 2013 return is the amount on line 60 minus the amounts on lines 68 through 73.

Fill in the exception code in the brackets to the left of line 81 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U for further information on the exception codes.

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 2, 2015. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 81. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 81. Add the amount of the underpayment interest to any tax due and fill in the total on line 80. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 77. Enclose Schedule U with your Form INPR.

Third party designee If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2014 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

If you check “Yes,” you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit Form A-222 (*Power of Attorney*).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2015 tax return. This is April 15, 2016, for most people.

Sign and date your return Sign and date your return in the space provided on page 4. Form INPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

Assembling your return Begin by putting the four pages of Form INPR in numerical order. Then, attach, using a **paper clip**, the following in the order listed.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form INPR. No attachment is required if you are paying by credit card or online.
2. **W-2s and other withholding statements** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2C, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form INPR.
3. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT. **Note** If you are reporting income and expenses of a disregarded entity, you may be required to attach Schedule DE, *Disregarded Entity Schedule*.
4. **Federal return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.

5. **Extension form or statement**—A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. **Divorce decree** –
- *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1NPR. Fill in “04” in the Special Conditions box located under the name and address area on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
 - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the apportionment of the tax refund with your Form 1NPR. Fill in “04” in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.
7. **Injured spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Wisconsin return. Fill in “05” in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Where to file** Mail your return to the Wisconsin Department of Revenue:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if Schedule H attached)</i>
PO Box 268	PO Box 59	PO Box 34
Madison WI	Madison WI	Madison WI
53790-0001	53785-0001	53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼” thick). Also, include your complete return address.

■ **Private delivery services** You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

■ **Penalties for not filing returns or filing incorrect returns** If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

■ **Fraudulent or reckless credit claims** Fraudulent or reckless claims for any refundable credit, including, but not limited to, earned income credit, homestead credit, or the veterans and surviving spouses property tax credit are subject to filing limitations. If you file a “fraudulent claim,” you will not be allowed to take the credit for 10 years. “Fraudulent claim” means a claim that is false or excessive and filed with fraudulent intent. If you file a “reckless claim,” you will not be allowed to take the credit for 2 years. “Reckless claim” means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

Were you audited by the Internal Revenue Service?

Did the Internal Revenue Service adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report by either:

- (1) Including it with an amended Form 1NPR that reflects the federal adjustments, or
- (2) Mailing the copy to:

Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

Are you amending your federal return or other state return?

If you filed an amended return with the Internal Revenue Service or another state, you generally must also file an amended Wisconsin return within 90 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

How is an amended return filed?

If you filed your original return on Form 1NPR and then find that you made an error, fill in another Form 1NPR. Check the space above the name and address area to indicate this is an amended return. Fill in lines 1 through 72 using the corrected amounts of your income, deductions, and credits.

Exception If you are amending your 2012 and 2013 Forms 1NPR to carry back a net operating loss incurred in 2014, you must complete a 2012 and 2013 Form X-NOL for the carryback years in addition to a Form 1NPR for each year.

Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2019, for 2014 calendar year returns).

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your return (April 15, 2015). Figure the interest charge on the additional tax you owe. In the area below line 80, write in the amount of interest. Label it "interest charge."

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

Enclose with your amended Form 1NPR an explanation of the changes you made and the reasons for those changes. If you owe an additional amount, enclose your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to:

Wisconsin Department of Revenue
PO Box 8991
Madison WI 53708-8991



Who must pay estimated tax?

If your 2015 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must either:

- Make estimated tax payments for 2015 in installments beginning April 15, 2015, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2015 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you don't make required estimated tax payments, you may be charged interest. For more information, contact our Customer Service Bureau at (608) 266-2486 or any Department of Revenue office.

If you must file Form 1-ES for 2015 and don't receive the form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

CAUTION If filing an estimated tax payment for 2015, be sure to use a 2015 Form 1-ES.

Do you need a copy of your Wisconsin return from a prior year?

The Department of Revenue will provide copies of your returns for prior years for a fee. Persons requesting copies should complete Form P-521, *Request for Copies of Previously Filed Tax Returns or Forms W-2*. Include all required information and fee with Form P-521. Form P-521 is available from the department's website at revenue.wi.gov.

2014 Standard Deduction Table For Form 1NPR Filers

Caution Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 36b.

If your federal income (line 33 of Form 1NPR) is—		And you are —				If your federal income (line 33 of Form 1NPR) is—		And you are —			
At least	But less than	Your standard deduction is—				At least	But less than	Your standard deduction is—			
0	9,690	10,080	18,150	8,620	13,020	35,000	35,500	7,594	15,211	3,565	8,355
9,690	10,000	10,080	18,150	8,589	13,020	35,500	36,000	7,534	15,112	3,466	8,242
10,000	10,500	10,080	18,150	8,509	13,020	36,000	36,500	7,474	15,013	3,367	8,130
10,500	11,000	10,080	18,150	8,410	13,020	36,500	37,000	7,414	14,914	3,268	8,017
11,000	11,500	10,080	18,150	8,311	13,020	37,000	37,500	7,354	14,815	3,169	7,905
11,500	12,000	10,080	18,150	8,213	13,020	37,500	38,000	7,294	14,717	3,070	7,792
12,000	12,500	10,080	18,150	8,114	13,020	38,000	38,500	7,234	14,618	2,971	7,679
12,500	13,000	10,080	18,150	8,015	13,020	38,500	39,000	7,174	14,519	2,873	7,567
13,000	13,500	10,080	18,150	7,916	13,020	39,000	39,500	7,114	14,420	2,774	7,454
13,500	14,000	10,080	18,150	7,817	13,020	39,500	40,000	7,054	14,321	2,675	7,342
14,000	14,500	10,080	18,150	7,718	13,020	40,000	40,500	6,994	14,222	2,576	7,229
14,500	15,000	10,054	18,150	7,619	12,970	40,500	41,000	6,934	14,123	2,477	7,117
15,000	15,500	9,994	18,150	7,520	12,858	41,000	41,500	6,874	14,024	2,378	7,004
15,500	16,000	9,934	18,150	7,421	12,745	41,500	42,000	6,814	13,925	2,279	6,891
16,000	16,500	9,874	18,150	7,323	12,633	42,000	42,500	6,754	13,827	2,180	6,779
16,500	17,000	9,814	18,150	7,224	12,520	42,500	43,000	6,694	13,728	2,081	6,694
17,000	17,500	9,754	18,150	7,125	12,408	43,000	43,500	6,634	13,629	1,983	6,634
17,500	18,000	9,694	18,150	7,026	12,295	43,500	44,000	6,574	13,530	1,884	6,574
18,000	18,500	9,634	18,150	6,927	12,182	44,000	44,500	6,514	13,431	1,785	6,514
18,500	19,000	9,574	18,150	6,828	12,070	44,500	45,000	6,454	13,332	1,686	6,454
19,000	19,500	9,514	18,150	6,729	11,957	45,000	45,500	6,394	13,233	1,587	6,394
19,500	20,000	9,454	18,150	6,630	11,845	45,500	46,000	6,334	13,134	1,488	6,334
20,000	20,500	9,394	18,150	6,531	11,732	46,000	46,500	6,274	13,035	1,389	6,274
20,500	21,000	9,334	18,079	6,433	11,620	46,500	47,000	6,214	12,937	1,290	6,214
21,000	21,500	9,274	17,980	6,334	11,507	47,000	47,500	6,154	12,838	1,191	6,154
21,500	22,000	9,214	17,881	6,235	11,394	47,500	48,000	6,094	12,739	1,092	6,094
22,000	22,500	9,154	17,782	6,136	11,282	48,000	48,500	6,034	12,640	994	6,034
22,500	23,000	9,094	17,683	6,037	11,169	48,500	49,000	5,974	12,541	895	5,974
23,000	23,500	9,034	17,584	5,938	11,057	49,000	49,500	5,914	12,442	796	5,914
23,500	24,000	8,974	17,485	5,839	10,944	49,500	50,000	5,854	12,343	697	5,854
24,000	24,500	8,914	17,387	5,740	10,832	50,000	50,500	5,794	12,244	598	5,794
24,500	25,000	8,854	17,288	5,641	10,719	50,500	51,000	5,734	12,145	499	5,734
25,000	25,500	8,794	17,189	5,543	10,606	51,000	51,500	5,674	12,047	400	5,674
25,500	26,000	8,734	17,090	5,444	10,494	51,500	52,000	5,614	11,948	301	5,614
26,000	26,500	8,674	16,991	5,345	10,381	52,000	52,500	5,554	11,849	202	5,554
26,500	27,000	8,614	16,892	5,246	10,269	52,500	53,000	5,494	11,750	104	5,494
27,000	27,500	8,554	16,793	5,147	10,156	53,000	53,500	5,434	11,651	5	5,434
27,500	28,000	8,494	16,694	5,048	10,044	53,500	54,000	5,374	11,552	0	5,374
28,000	28,500	8,434	16,595	4,949	9,931	54,000	54,500	5,314	11,453	0	5,314
28,500	29,000	8,374	16,497	4,850	9,818	54,500	55,000	5,254	11,354	0	5,254
29,000	29,500	8,314	16,398	4,751	9,706	55,000	55,500	5,194	11,255	0	5,194
29,500	30,000	8,254	16,299	4,653	9,593	55,500	56,000	5,134	11,156	0	5,134
30,000	30,500	8,194	16,200	4,554	9,481	56,000	56,500	5,074	11,058	0	5,074
30,500	31,000	8,134	16,101	4,455	9,368	56,500	57,000	5,014	10,959	0	5,014
31,000	31,500	8,074	16,002	4,356	9,255	57,000	57,500	4,954	10,860	0	4,954
31,500	32,000	8,014	15,903	4,257	9,143	57,500	58,000	4,894	10,761	0	4,894
32,000	32,500	7,954	15,804	4,158	9,030	58,000	58,500	4,834	10,662	0	4,834
32,500	33,000	7,894	15,705	4,059	8,918	58,500	59,000	4,774	10,563	0	4,774
33,000	33,500	7,834	15,607	3,960	8,805	59,000	59,500	4,714	10,464	0	4,714
33,500	34,000	7,774	15,508	3,861	8,693	59,500	60,000	4,654	10,365	0	4,654
34,000	34,500	7,714	15,409	3,763	8,580	60,000	60,500	4,594	10,266	0	4,594
34,500	35,000	7,654	15,310	3,664	8,467	60,500	61,000	4,534	10,168	0	4,534

2014 Standard Deduction Table For Form 1NPR Filers (continued from page 39)

If your federal income (line 33 of Form 1NPR) is—		And you are —				If your federal income (line 33 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
61,000	61,500	4,474	10,069	0	4,474	87,000	87,500	1,354	4,926	0	1,354
61,500	62,000	4,414	9,970	0	4,414	87,500	88,000	1,294	4,828	0	1,294
62,000	62,500	4,354	9,871	0	4,354	88,000	88,500	1,234	4,729	0	1,234
62,500	63,000	4,294	9,772	0	4,294	88,500	89,000	1,174	4,630	0	1,174
63,000	63,500	4,234	9,673	0	4,234	89,000	89,500	1,114	4,531	0	1,114
63,500	64,000	4,174	9,574	0	4,174	89,500	90,000	1,054	4,432	0	1,054
64,000	64,500	4,114	9,475	0	4,114	90,000	90,500	994	4,333	0	994
64,500	65,000	4,054	9,376	0	4,054	90,500	91,000	934	4,234	0	934
65,000	65,500	3,994	9,278	0	3,994	91,000	91,500	874	4,135	0	874
65,500	66,000	3,934	9,179	0	3,934	91,500	92,000	814	4,036	0	814
66,000	66,500	3,874	9,080	0	3,874	92,000	92,500	754	3,938	0	754
66,500	67,000	3,814	8,981	0	3,814	92,500	93,000	694	3,839	0	694
67,000	67,500	3,754	8,882	0	3,754	93,000	93,500	634	3,740	0	634
67,500	68,000	3,694	8,783	0	3,694	93,500	94,000	574	3,641	0	574
68,000	68,500	3,634	8,684	0	3,634	94,000	94,500	514	3,542	0	514
68,500	69,000	3,574	8,585	0	3,574	94,500	95,000	454	3,443	0	454
69,000	69,500	3,514	8,486	0	3,514	95,000	95,500	394	3,344	0	394
69,500	70,000	3,454	8,388	0	3,454	95,500	96,000	334	3,245	0	334
70,000	70,500	3,394	8,289	0	3,394	96,000	96,500	274	3,146	0	274
70,500	71,000	3,334	8,190	0	3,334	96,500	97,000	214	3,048	0	214
71,000	71,500	3,274	8,091	0	3,274	97,000	97,500	154	2,949	0	154
71,500	72,000	3,214	7,992	0	3,214	97,500	98,000	94	2,850	0	94
72,000	72,500	3,154	7,893	0	3,154	98,000	98,500	34	2,751	0	34
72,500	73,000	3,094	7,794	0	3,094	98,500	99,000	0	2,652	0	0
73,000	73,500	3,034	7,695	0	3,034	99,000	99,500	0	2,553	0	0
73,500	74,000	2,974	7,596	0	2,974	99,500	100,000	0	2,454	0	0
74,000	74,500	2,914	7,498	0	2,914	100,000	100,500	0	2,355	0	0
74,500	75,000	2,854	7,399	0	2,854	100,500	101,000	0	2,256	0	0
75,000	75,500	2,794	7,300	0	2,794	101,000	101,500	0	2,158	0	0
75,500	76,000	2,734	7,201	0	2,734	101,500	102,000	0	2,059	0	0
76,000	76,500	2,674	7,102	0	2,674	102,000	102,500	0	1,960	0	0
76,500	77,000	2,614	7,003	0	2,614	102,500	103,000	0	1,861	0	0
77,000	77,500	2,554	6,904	0	2,554	103,000	103,500	0	1,762	0	0
77,500	78,000	2,494	6,805	0	2,494	103,500	104,000	0	1,663	0	0
78,000	78,500	2,434	6,706	0	2,434	104,000	104,500	0	1,564	0	0
78,500	79,000	2,374	6,608	0	2,374	104,500	105,000	0	1,465	0	0
79,000	79,500	2,314	6,509	0	2,314	105,000	105,500	0	1,366	0	0
79,500	80,000	2,254	6,410	0	2,254	105,500	106,000	0	1,267	0	0
80,000	80,500	2,194	6,311	0	2,194	106,000	106,500	0	1,169	0	0
80,500	81,000	2,134	6,212	0	2,134	106,500	107,000	0	1,070	0	0
81,000	81,500	2,074	6,113	0	2,074	107,000	107,500	0	971	0	0
81,500	82,000	2,014	6,014	0	2,014	107,500	108,000	0	872	0	0
82,000	82,500	1,954	5,915	0	1,954	108,000	108,500	0	773	0	0
82,500	83,000	1,894	5,816	0	1,894	108,500	109,000	0	674	0	0
83,000	83,500	1,834	5,718	0	1,834	109,000	109,500	0	575	0	0
83,500	84,000	1,774	5,619	0	1,774	109,500	110,000	0	476	0	0
84,000	84,500	1,714	5,520	0	1,714	110,000	110,500	0	377	0	0
84,500	85,000	1,654	5,421	0	1,654	110,500	111,000	0	279	0	0
85,000	85,500	1,594	5,322	0	1,594	111,000	111,500	0	180	0	0
85,500	86,000	1,534	5,223	0	1,534	111,500	112,000	0	81	0	0
86,000	86,500	1,474	5,124	0	1,474	112,000	112,159	0	16	0	0
86,500	87,000	1,414	5,025	0	1,414	112,159	or over	0	0	0	0

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Full-year and part-year residents – refer to this listing and find the number of the district in which you lived on December 31, 2014. If you moved out of Wisconsin during 2014, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. Nonresidents – don't fill in this line.

The listing is divided into two sections. SECTION I lists all districts which operate high schools. SECTION II lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to SECTION II and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

- 1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to SECTION II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to consider in determining your school district number:

- 1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

Table with 12 columns: School District, No., School District, No., School District, No., School District, No., School District, No., School District, No. Lists various Wisconsin school districts and their corresponding numbers, including Abbotstford (0007), Adams-Friendship (0014), Albany (0063), Algom (0070), Alma (0084), Alma Center (0091), Almond-Bancroft (0105), Altoona (0112), Amery (0119), Antigo (0140), Appleton (0147), Arcadia (0154), Argyle (0161), Arrowhead UHS (0170), Ashland (0170), Ashwaubenon (0182), Athens (0196), Auburndale (0203), Augusta (0217), Baldwin-Woodville (0231), Bangor (0245), Baraboo (0280), Barneveld (0287), Barron (0308), Bayfield (0315), Beaver Dam (0336), Beecher-Dunbar-Pemine (04263), Belleville (0350), Belmont (0364), Belemont (0413), Beloit Turner (0422), Benton (0427), Berlin (0434), Big Foot UHS (0441), Birchwood (0441), Black Hawk (02240), Black River Falls (0476), Blair-Taylor (0485), Bloomer (0497), Bosduel (0602), Boscobel Area (0609), Bowler (0623), Boyceville (0637), Brillion (0658), Brodhead (0700), Brown Deer (0721), Bruce (0735), Burlington (0777), Butternut (0840), Cadott (0870), Cambria-Friesland (0882), Cambridge (0896), Cameron (0903), Campbellsport (0910), Cashon (0980), Cassville (0994), Cedarburg (1015), Cedar Grove-Belgium (1029), Central-Westosha (1071), Chequamegon (1071), Chetek-Weyerhaeuser (1080), Chilton (1085), Chippeewa Falls (1092), Clayton (1120), Clear Lake (1127), Clinton (1134), Clintonville (1141), Cochrane-Fountain City (1155), Colby (1162), Coleman (1169), Colfax (1176), Columbus (1183), Cornell (1204), Crandon (1218), Crivitz (1232), Cuba City (1246), Cudahy (1253), Cumberland (1260), D C Everest (4970), Darlington (1295), Deerfield (1309), De Forest (1316), Delavan-Darien (1380), Denmark (1407), De Pere (1414), De Soto (1421), Dodge/Land (2744), Dodgeville (1428), Drummond (1491), Durand (1499), East Troy (1540), Eau Claire (1554), Edgar (1561), Edgerton (1568), Elcho (1582), Elewa-Strum (1600), Elkhart Lake-Glenbeulah (1631), Elkhorn (1638), Elk Mound (1645), Ellsworth (1659), Elmbrook (0714), Elmwood (1666), Evansville (1694), Fall Creek (1729), Fall River (1736), Fennimore (1813), Flambeau (5757), Florence Co (1855), Fond Du Lac (1862), Fort Atkinson (1883), Franklin (1900), Frederic (1939), Freedom (1953), Galesville-Ettrick-Trempealeau (2009), Germantown (2058), Gibraltar (2114), Gillett (2128), Gilman (2135), Gilmanton (2142), Glenwood City (2198), Goodman-Armstrong (2212), Grafton (2217), Granton (2226), Grantsburg (2233), Green Bay (2289), Greendale (2296), Greenfield (2303), Green Lake (2310), Greenwood (2394), Gresham (2415), Hamilton (2420), Hartford UHS (2478), Hayward (2478), Highland (2527), Hilbert (2534), Hillsboro (2541), Holmen (2562), Horicon (2576), Hortonville Area (2583), Howard-Suamico (2604), Howards Grove (2605), Hudson (2611), Hurley (2618), Hustisford (2625), Independence (2632), Iola-Scandinavia (2639), Iowa-Grant (2646), Ithaca (2660), Janesville (2695), Jefferson (2702), Johnson Creek (2730), Juda (2737), Kaukauna (2758), Kenosha (2793), Kettle Moraine (1376), Kewaskum (2800), Kewaunee (2814), Kickapoo (5960), Kiel (2828), Kimberly (2835), Kohler (2842), La Crosse (2849), Ladysmith (2856), La Farge (2863), Lake Geneva-Genoa City UHS (2891), Lakeland UHS (2891), Lake Mills (2898), Lancaster (2912), Laona (2940), Lena (2961), Little Chute (3129), Lodi (3150), Lomira (3171), Loyal (3206), Lusk (3213), Luxemburg-Casco (3220), Madison (3269), Manawa (3276), Manitowoc (3290), Maple Dale-Indian Hill (1897), Merton Community (3528), Minocqua, JT #1 (3640), Neosho, JT #3 (3913), North Cape (4690), McFarland (3381), Medford (3409), Mellon (3427), Melrose-Mindoro (3428), Menasha (3430), Menominee Indian (3434), Menomonee Falls (3437), Menomonie (3444), Mequon-Thiensville (3479), Mercer (3484), Merrill (3500), Middleton-Cross Plains (3549), Milton (3612), Milwaukee (3619), Mineral Point (3633), Mishicot (3661), Mondovi (3668), Monona Grove (3675), Monroe (3682), Montello (3689), Monticello (3696), Mosinee (3787), Mount Horeb (3794), Mukwonago (3822), Muskego-Norway (3857), Necedah (3871), Neenah (3892), Neillsville (3899), Nekoosa (3906), New Auburn (3920), New Berlin (3925), New Glarus (3934), New Holstein (3941), New Lisbon (3948), New London (3955), New Richmond (3962), Niagara (3969), Nicolet UHS (3976), Norris (3976), North Crawford (2016), North Fond Du Lac (3983), Northern Ozaukee (1945), Northland Pines (1526), Northwood (3654), Norwalk-Ontario-Wilton (3990), Oak Creek-Franklin (4018), Oakfield (4025), Oconomowoc (4060), Oconto (4067), Oconto Falls (4074), Omro (4088), Onalaska (4095), Oostburg (4137), Oregon (4144), Osceola (4165), Oshkosh (4179), Osseo-Fairchild (4186), Owen-Wisconsin (4207), Palmira-Eagle (4221), Pardeeville (4228), Parkview (4151), Pectanica (0490), Pepin (4270), Peshtigo (4305), Pewaukee (4312), Phelps (4330), Phillips (4347), Pittsville (4368), Platteville (4389), Plum City (4459), Plymouth (4473), Portage (4501), Port Edwards (4508), Port Washington-Saukville (4515), Potosi (4529), Poynette (4536), Prairie Du Chien (4543), Prairie Farm (4557), Prentice (4571), Prescott (4578), Princeton (4606), Pulaski (4613), Racine (4620), Randolph (4634), Random Lake (4641), Reedsburg (4753), Reedsville (4760), Rhinelander (4781), Rib Lake (4795), Rice Lake (4802), Richland (4851), Rio (4865), Ripon Area (4872), Riverdale (3850), River Falls (4893), River Ridge (4904), River Valley (5523), Rosendale-Brandon (4956), Rosholt (4963), Royall (1673), Saint Croix Central (2422), Saint Croix Falls (5019), Saint Francis (5026), Sauk Prairie (5100), Seneca (5124), Sevastopol (5130), Seymour (5138), Shawano (5264), Sheboygan (5271), Sheboygan Falls (5278), Shell Lake (5306), Shiocton (5348), Shorewood (5355), Shullsburg (5362), Siren (5376), Slinger (5390), Solon Springs (5397), Somerset (5432), South Milwaukee (5439), South Shore (4522), Southern Door Co (5457), Southwestern Wisconsin (2485), Sparta (5460), Spencer (5467), Spooner (5474), Spring Valley (5586), Stanley-Boyd (5593), Stevens Point (5607), Stockbridge (5614), Stoutton (5621), Stratford (5628), Sturgeon Bay (5642), Sun Prairie (5656), Superior (5663), Surging (5670), Thorp (5726), Three Lakes (5733), Tigerton (5740), Tomah (5747), Tomahawk (5754), Tomorrow River (0126), Tri-County (4375), Turtle Lake (5810), Two Rivers (5824), Union Grove UHS (0238), Unity (0238), Valdars (5866), Verona (5901), Viroqua (5985), Wabeno (5992), Washburn (6027), Washington (6069), Waterloo UHS (6118), Waterloo (6125), Watertown (6125), Waukesha (6174), Waunakee (6181), Wauvaca (6195), Waupun (6216), Wausau (6223), Wausaukee (6230), Wautoma (6237), Wauwatosa (6244), Wauleka-Steuken (6251), Webster (6293), West Allis (6300), West Bend (6307), West Salem (6370), Westby (6321), West De Pere (6328), Westfield (6335), Weston (6354), Weyauwega-Fremont (6384), Whitefish Bay (6419), Whitehall (6426), White Lake (6440), Whitewater (6461), Whitnall (6470), Wild Rose (6475), Williams Bay (6482), Wilmot UHS (6615), Winneconne (6608), Winter (6615), Wisconsin Dells (6678), Wisconsin Heights (0469), Wisconsin Rapids (6685), Wittenberg-Biramwood (6692), Woneoek-Union Center (6713), Wrightstown (6734), Waplesville (6748), Yorkville, JT #2 (6748)

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

Table with 3 columns: School District, No., School District, No. Lists various Wisconsin school districts operating only elementary schools and their corresponding numbers, including Brighton, #1 (0657), Bristol, #1 (0665), Dover, #1 (1449), Erin (1687), Fontana, JT #8 (1870), Fox Point, JT #2 (1890), Friess Lake (4843), Geneva, JT #4 (2044), Genoa City, JT #2 (2051), Glendale-River Hills (2184), Hartford, JT #1 (2443), Hartland-Lakeside, JT #3 (2460), Herman, #22 (2523), Lac Du Flambeau, #1 (1848), Lake Country (3862), Lake Geneva, JT #1 (2885), Linn, JT #4 (3087), Linn, JT #6 (3094), Maple Dale (3094), Indian Hill (1897), Merton Community (3528), Minocqua, JT #1 (3640), Neosho, JT #3 (3913), North Cape (4690), North Lake (3514), North Lakeland (0616), Norway, JT #7 (4011), Paris, JT #1 (4235), Randall, JT #1 (4627), Raymond, #14 (4686), Richfield, JT #1 (4820), Richmond (3122), Rubicon, JT #6 (4998), Salem (5088), Sharon, JT #11 (5258), Silver Lake, JT #1 (5369), Stone Bank (3542), Swallow (3510), Trevor-Wilmot (5780), Twin Lakes, #4 (5817), Union Grove, JT #1 (5859), Walworth, JT #1 (6022), Washington-Caldwell (6104), Waterford, JT #1 (6113), Wheatland, JT #1 (6412), Woodruff, JT #1 (6720), Yorkville, JT #2 (6748)

2014 TAX TABLE FOR FORM 1NPR FILERS

Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 48.

Example Mr. and Mrs. Smith are filing a joint return. Their income on line 39 of Form 1NPR is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,406. This is the tax amount they must write on line 40 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	28,600	1,496	1,400	1,594
28,600	28,700	1,502	1,406	1,600
28,700	28,800	1,508	1,411	1,606
28,800	28,900	1,514	1,417	1,613
28,900	29,000	1,521	1,423	1,619

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
					3,000					7,000				
					3,000	3,100	122	122	122	7,000	7,100	282	282	282
					3,100	3,200	126	126	126	7,100	7,200	286	286	286
					3,200	3,300	130	130	130	7,200	7,300	290	290	290
					3,300	3,400	134	134	134	7,300	7,400	294	294	295
					3,400	3,500	138	138	138	7,400	7,500	298	298	301
					3,500	3,600	142	142	142	7,500	7,600	302	302	307
					3,600	3,700	146	146	146	7,600	7,700	306	306	313
					3,700	3,800	150	150	150	7,700	7,800	310	310	319
					3,800	3,900	154	154	154	7,800	7,900	314	314	325
					3,900	4,000	158	158	158	7,900	8,000	318	318	331
					4,000					8,000				
					4,000	4,100	162	162	162	8,000	8,100	322	322	336
					4,100	4,200	166	166	166	8,100	8,200	326	326	342
					4,200	4,300	170	170	170	8,200	8,300	330	330	348
					4,300	4,400	174	174	174	8,300	8,400	334	334	354
					4,400	4,500	178	178	178	8,400	8,500	338	338	360
					4,500	4,600	182	182	182	8,500	8,600	342	342	366
					4,600	4,700	186	186	186	8,600	8,700	346	346	371
					4,700	4,800	190	190	190	8,700	8,800	350	350	377
					4,800	4,900	194	194	194	8,800	8,900	354	354	383
					4,900	5,000	198	198	198	8,900	9,000	358	358	389
					5,000					9,000				
					5,000	5,100	202	202	202	9,000	9,100	362	362	395
					5,100	5,200	206	206	206	9,100	9,200	366	366	401
					5,200	5,300	210	210	210	9,200	9,300	370	370	406
					5,300	5,400	214	214	214	9,300	9,400	374	374	412
					5,400	5,500	218	218	218	9,400	9,500	378	378	418
					5,500	5,600	222	222	222	9,500	9,600	382	382	424
					5,600	5,700	226	226	226	9,600	9,700	386	386	430
					5,700	5,800	230	230	230	9,700	9,800	390	390	436
					5,800	5,900	234	234	234	9,800	9,900	394	394	441
					5,900	6,000	238	238	238	9,900	10,000	398	398	447
					6,000					10,000				
					6,000	6,100	242	242	242	10,000	10,100	402	402	453
					6,100	6,200	246	246	246	10,100	10,200	406	406	459
					6,200	6,300	250	250	250	10,200	10,300	410	410	465
					6,300	6,400	254	254	254	10,300	10,400	414	414	471
					6,400	6,500	258	258	258	10,400	10,500	418	418	477
					6,500	6,600	262	262	262	10,500	10,600	422	422	482
					6,600	6,700	266	266	266	10,600	10,700	426	426	488
					6,700	6,800	270	270	270	10,700	10,800	430	430	494
					6,800	6,900	274	274	274	10,800	10,900	434	434	500
					6,900	7,000	278	278	278	10,900	11,000	438	438	506

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
11,000					17,000					23,000				
11,000	11,100	445	442	512	17,000	17,100	795	728	873	23,000	23,100	1,151	1,079	1,249
11,100	11,200	450	446	517	17,100	17,200	801	734	879	23,100	23,200	1,157	1,084	1,255
11,200	11,300	456	450	523	17,200	17,300	807	740	885	23,200	23,300	1,163	1,090	1,261
11,300	11,400	462	454	529	17,300	17,400	812	746	892	23,300	23,400	1,169	1,096	1,268
11,400	11,500	468	458	535	17,400	17,500	818	752	898	23,400	23,500	1,176	1,102	1,274
11,500	11,600	474	462	541	17,500	17,600	824	757	904	23,500	23,600	1,182	1,108	1,280
11,600	11,700	480	466	547	17,600	17,700	830	763	910	23,600	23,700	1,188	1,114	1,287
11,700	11,800	485	470	552	17,700	17,800	836	769	917	23,700	23,800	1,195	1,119	1,293
11,800	11,900	491	474	558	17,800	17,900	842	775	923	23,800	23,900	1,201	1,125	1,299
11,900	12,000	497	478	564	17,900	18,000	848	781	929	23,900	24,000	1,207	1,131	1,305
12,000					18,000					24,000				
12,000	12,100	503	482	570	18,000	18,100	853	787	935	24,000	24,100	1,213	1,137	1,312
12,100	12,200	509	486	576	18,100	18,200	859	792	942	24,100	24,200	1,220	1,143	1,318
12,200	12,300	515	490	582	18,200	18,300	865	798	948	24,200	24,300	1,226	1,149	1,324
12,300	12,400	520	494	587	18,300	18,400	871	804	954	24,300	24,400	1,232	1,155	1,330
12,400	12,500	526	498	593	18,400	18,500	877	810	961	24,400	24,500	1,238	1,160	1,337
12,500	12,600	532	502	599	18,500	18,600	883	816	967	24,500	24,600	1,245	1,166	1,343
12,600	12,700	538	506	605	18,600	18,700	888	822	973	24,600	24,700	1,251	1,172	1,349
12,700	12,800	544	510	611	18,700	18,800	894	827	979	24,700	24,800	1,257	1,178	1,356
12,800	12,900	550	514	617	18,800	18,900	900	833	986	24,800	24,900	1,264	1,184	1,362
12,900	13,000	556	518	623	18,900	19,000	906	839	992	24,900	25,000	1,270	1,190	1,368
13,000					19,000					25,000				
13,000	13,100	561	522	628	19,000	19,100	912	845	998	25,000	25,100	1,276	1,195	1,374
13,100	13,200	567	526	634	19,100	19,200	918	851	1,004	25,100	25,200	1,282	1,201	1,381
13,200	13,300	573	530	640	19,200	19,300	923	857	1,011	25,200	25,300	1,289	1,207	1,387
13,300	13,400	579	534	646	19,300	19,400	929	863	1,017	25,300	25,400	1,295	1,213	1,393
13,400	13,500	585	538	652	19,400	19,500	935	868	1,023	25,400	25,500	1,301	1,219	1,399
13,500	13,600	591	542	658	19,500	19,600	941	874	1,029	25,500	25,600	1,307	1,225	1,406
13,600	13,700	596	546	663	19,600	19,700	947	880	1,036	25,600	25,700	1,314	1,230	1,412
13,700	13,800	602	550	669	19,700	19,800	953	886	1,042	25,700	25,800	1,320	1,236	1,418
13,800	13,900	608	554	675	19,800	19,900	958	892	1,048	25,800	25,900	1,326	1,242	1,425
13,900	14,000	614	558	681	19,900	20,000	964	898	1,055	25,900	26,000	1,332	1,248	1,431
14,000					20,000					26,000				
14,000	14,100	620	562	687	20,000	20,100	970	903	1,061	26,000	26,100	1,339	1,254	1,437
14,100	14,200	626	566	693	20,100	20,200	976	909	1,067	26,100	26,200	1,345	1,260	1,443
14,200	14,300	631	570	698	20,200	20,300	982	915	1,073	26,200	26,300	1,351	1,265	1,450
14,300	14,400	637	574	704	20,300	20,400	988	921	1,080	26,300	26,400	1,358	1,271	1,456
14,400	14,500	643	578	710	20,400	20,500	994	927	1,086	26,400	26,500	1,364	1,277	1,462
14,500	14,600	649	582	716	20,500	20,600	999	933	1,092	26,500	26,600	1,370	1,283	1,468
14,600	14,700	655	588	722	20,600	20,700	1,005	938	1,098	26,600	26,700	1,376	1,289	1,475
14,700	14,800	661	594	729	20,700	20,800	1,011	944	1,105	26,700	26,800	1,383	1,295	1,481
14,800	14,900	666	600	735	20,800	20,900	1,017	950	1,111	26,800	26,900	1,389	1,301	1,487
14,900	15,000	672	606	741	20,900	21,000	1,023	956	1,117	26,900	27,000	1,395	1,306	1,493
15,000					21,000					27,000				
15,000	15,100	678	611	747	21,000	21,100	1,029	962	1,124	27,000	27,100	1,401	1,312	1,500
15,100	15,200	684	617	754	21,100	21,200	1,034	968	1,130	27,100	27,200	1,408	1,318	1,506
15,200	15,300	690	623	760	21,200	21,300	1,040	973	1,136	27,200	27,300	1,414	1,324	1,512
15,300	15,400	696	629	766	21,300	21,400	1,046	979	1,142	27,300	27,400	1,420	1,330	1,519
15,400	15,500	702	635	772	21,400	21,500	1,052	985	1,149	27,400	27,500	1,427	1,336	1,525
15,500	15,600	707	641	779	21,500	21,600	1,058	991	1,155	27,500	27,600	1,433	1,341	1,531
15,600	15,700	713	646	785	21,600	21,700	1,064	997	1,161	27,600	27,700	1,439	1,347	1,537
15,700	15,800	719	652	791	21,700	21,800	1,069	1,003	1,167	27,700	27,800	1,445	1,353	1,544
15,800	15,900	725	658	798	21,800	21,900	1,075	1,009	1,174	27,800	27,900	1,452	1,359	1,550
15,900	16,000	731	664	804	21,900	22,000	1,082	1,014	1,180	27,900	28,000	1,458	1,365	1,556
16,000					22,000					28,000				
16,000	16,100	737	670	810	22,000	22,100	1,088	1,020	1,186	28,000	28,100	1,464	1,371	1,562
16,100	16,200	742	676	816	22,100	22,200	1,094	1,026	1,193	28,100	28,200	1,470	1,376	1,569
16,200	16,300	748	681	823	22,200	22,300	1,101	1,032	1,199	28,200	28,300	1,477	1,382	1,575
16,300	16,400	754	687	829	22,300	22,400	1,107	1,038	1,205	28,300	28,400	1,483	1,388	1,581
16,400	16,500	760	693	835	22,400	22,500	1,113	1,044	1,211	28,400	28,500	1,489	1,394	1,588
16,500	16,600	766	699	841	22,500	22,600	1,119	1,049	1,218	28,500	28,600	1,496	1,400	1,594
16,600	16,700	772	705	848	22,600	22,700	1,126	1,055	1,224	28,600	28,700	1,502	1,406	1,600
16,700	16,800	777	711	854	22,700	22,800	1,132	1,061	1,230	28,700	28,800	1,508	1,411	1,606
16,800	16,900	783	717	860	22,800	22,900	1,138	1,067	1,236	28,800	28,900	1,514	1,417	1,613
16,900	17,000	789	722	866	22,900	23,000	1,144	1,073	1,243	28,900	29,000	1,521	1,423	1,619

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
29,000					35,000					41,000				
29,000	29,100	1,527	1,429	1,625	35,000	35,100	1,903	1,805	2,001	41,000	41,100	2,279	2,181	2,378
29,100	29,200	1,533	1,435	1,631	35,100	35,200	1,909	1,811	2,008	41,100	41,200	2,286	2,187	2,384
29,200	29,300	1,539	1,441	1,638	35,200	35,300	1,916	1,818	2,014	41,200	41,300	2,292	2,194	2,390
29,300	29,400	1,546	1,448	1,644	35,300	35,400	1,922	1,824	2,020	41,300	41,400	2,298	2,200	2,396
29,400	29,500	1,552	1,454	1,650	35,400	35,500	1,928	1,830	2,026	41,400	41,500	2,304	2,206	2,403
29,500	29,600	1,558	1,460	1,656	35,500	35,600	1,934	1,836	2,033	41,500	41,600	2,311	2,213	2,409
29,600	29,700	1,564	1,466	1,663	35,600	35,700	1,941	1,843	2,039	41,600	41,700	2,317	2,219	2,415
29,700	29,800	1,571	1,473	1,669	35,700	35,800	1,947	1,849	2,045	41,700	41,800	2,323	2,225	2,421
29,800	29,900	1,577	1,479	1,675	35,800	35,900	1,953	1,855	2,052	41,800	41,900	2,329	2,231	2,428
29,900	30,000	1,583	1,485	1,682	35,900	36,000	1,959	1,861	2,058	41,900	42,000	2,336	2,238	2,434
30,000					36,000					42,000				
30,000	30,100	1,590	1,492	1,688	36,000	36,100	1,966	1,868	2,064	42,000	42,100	2,342	2,244	2,440
30,100	30,200	1,596	1,498	1,694	36,100	36,200	1,972	1,874	2,070	42,100	42,200	2,348	2,250	2,447
30,200	30,300	1,602	1,504	1,700	36,200	36,300	1,978	1,880	2,077	42,200	42,300	2,355	2,256	2,453
30,300	30,400	1,608	1,510	1,707	36,300	36,400	1,985	1,887	2,083	42,300	42,400	2,361	2,263	2,459
30,400	30,500	1,615	1,517	1,713	36,400	36,500	1,991	1,893	2,089	42,400	42,500	2,367	2,269	2,465
30,500	30,600	1,621	1,523	1,719	36,500	36,600	1,997	1,899	2,095	42,500	42,600	2,373	2,275	2,472
30,600	30,700	1,627	1,529	1,725	36,600	36,700	2,003	1,905	2,102	42,600	42,700	2,380	2,282	2,478
30,700	30,800	1,633	1,535	1,732	36,700	36,800	2,010	1,912	2,108	42,700	42,800	2,386	2,288	2,484
30,800	30,900	1,640	1,542	1,738	36,800	36,900	2,016	1,918	2,114	42,800	42,900	2,392	2,294	2,490
30,900	31,000	1,646	1,548	1,744	36,900	37,000	2,022	1,924	2,120	42,900	43,000	2,398	2,300	2,497
31,000					37,000					43,000				
31,000	31,100	1,652	1,554	1,751	37,000	37,100	2,028	1,930	2,127	43,000	43,100	2,405	2,307	2,503
31,100	31,200	1,659	1,560	1,757	37,100	37,200	2,035	1,937	2,133	43,100	43,200	2,411	2,313	2,509
31,200	31,300	1,665	1,567	1,763	37,200	37,300	2,041	1,943	2,139	43,200	43,300	2,417	2,319	2,515
31,300	31,400	1,671	1,573	1,769	37,300	37,400	2,047	1,949	2,146	43,300	43,400	2,423	2,325	2,522
31,400	31,500	1,677	1,579	1,776	37,400	37,500	2,054	1,955	2,152	43,400	43,500	2,430	2,332	2,528
31,500	31,600	1,684	1,586	1,782	37,500	37,600	2,060	1,962	2,158	43,500	43,600	2,436	2,338	2,534
31,600	31,700	1,690	1,592	1,788	37,600	37,700	2,066	1,968	2,164	43,600	43,700	2,442	2,344	2,541
31,700	31,800	1,696	1,598	1,794	37,700	37,800	2,072	1,974	2,171	43,700	43,800	2,449	2,351	2,547
31,800	31,900	1,702	1,604	1,801	37,800	37,900	2,079	1,981	2,177	43,800	43,900	2,455	2,357	2,553
31,900	32,000	1,709	1,611	1,807	37,900	38,000	2,085	1,987	2,183	43,900	44,000	2,461	2,363	2,559
32,000					38,000					44,000				
32,000	32,100	1,715	1,617	1,813	38,000	38,100	2,091	1,993	2,189	44,000	44,100	2,467	2,369	2,566
32,100	32,200	1,721	1,623	1,820	38,100	38,200	2,097	1,999	2,196	44,100	44,200	2,474	2,376	2,572
32,200	32,300	1,728	1,629	1,826	38,200	38,300	2,104	2,006	2,202	44,200	44,300	2,480	2,382	2,578
32,300	32,400	1,734	1,636	1,832	38,300	38,400	2,110	2,012	2,208	44,300	44,400	2,486	2,388	2,584
32,400	32,500	1,740	1,642	1,838	38,400	38,500	2,116	2,018	2,215	44,400	44,500	2,492	2,394	2,591
32,500	32,600	1,746	1,648	1,845	38,500	38,600	2,123	2,024	2,221	44,500	44,600	2,499	2,401	2,597
32,600	32,700	1,753	1,655	1,851	38,600	38,700	2,129	2,031	2,227	44,600	44,700	2,505	2,407	2,603
32,700	32,800	1,759	1,661	1,857	38,700	38,800	2,135	2,037	2,233	44,700	44,800	2,511	2,413	2,610
32,800	32,900	1,765	1,667	1,863	38,800	38,900	2,141	2,043	2,240	44,800	44,900	2,518	2,419	2,616
32,900	33,000	1,771	1,673	1,870	38,900	39,000	2,148	2,050	2,246	44,900	45,000	2,524	2,426	2,622
33,000					39,000					45,000				
33,000	33,100	1,778	1,680	1,876	39,000	39,100	2,154	2,056	2,252	45,000	45,100	2,530	2,432	2,628
33,100	33,200	1,784	1,686	1,882	39,100	39,200	2,160	2,062	2,258	45,100	45,200	2,536	2,438	2,635
33,200	33,300	1,790	1,692	1,888	39,200	39,300	2,166	2,068	2,265	45,200	45,300	2,543	2,445	2,641
33,300	33,400	1,796	1,698	1,895	39,300	39,400	2,173	2,075	2,271	45,300	45,400	2,549	2,451	2,647
33,400	33,500	1,803	1,705	1,901	39,400	39,500	2,179	2,081	2,277	45,400	45,500	2,555	2,457	2,653
33,500	33,600	1,809	1,711	1,907	39,500	39,600	2,185	2,087	2,283	45,500	45,600	2,561	2,463	2,660
33,600	33,700	1,815	1,717	1,914	39,600	39,700	2,191	2,093	2,290	45,600	45,700	2,568	2,470	2,666
33,700	33,800	1,822	1,724	1,920	39,700	39,800	2,198	2,100	2,296	45,700	45,800	2,574	2,476	2,672
33,800	33,900	1,828	1,730	1,926	39,800	39,900	2,204	2,106	2,302	45,800	45,900	2,580	2,482	2,679
33,900	34,000	1,834	1,736	1,932	39,900	40,000	2,210	2,112	2,309	45,900	46,000	2,586	2,488	2,685
34,000					40,000					46,000				
34,000	34,100	1,840	1,742	1,939	40,000	40,100	2,217	2,119	2,315	46,000	46,100	2,593	2,495	2,691
34,100	34,200	1,847	1,749	1,945	40,100	40,200	2,223	2,125	2,321	46,100	46,200	2,599	2,501	2,697
34,200	34,300	1,853	1,755	1,951	40,200	40,300	2,229	2,131	2,327	46,200	46,300	2,605	2,507	2,704
34,300	34,400	1,859	1,761	1,957	40,300	40,400	2,235	2,137	2,334	46,300	46,400	2,612	2,514	2,710
34,400	34,500	1,865	1,767	1,964	40,400	40,500	2,242	2,144	2,340	46,400	46,500	2,618	2,520	2,716
34,500	34,600	1,872	1,774	1,970	40,500	40,600	2,248	2,150	2,346	46,500	46,600	2,624	2,526	2,722
34,600	34,700	1,878	1,780	1,976	40,600	40,700	2,254	2,156	2,352	46,600	46,700	2,630	2,532	2,729
34,700	34,800	1,884	1,786	1,983	40,700	40,800	2,260	2,162	2,359	46,700	46,800	2,637	2,539	2,735
34,800	34,900	1,891	1,792	1,989	40,800	40,900	2,267	2,169	2,365	46,800	46,900	2,643	2,545	2,741
34,900	35,000	1,897	1,799	1,995	40,900	41,000	2,273	2,175	2,371	46,900	47,000	2,649	2,551	2,747

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					53,000					59,000				
47,000	47,100	2,655	2,557	2,754	53,000	53,100	3,032	2,934	3,130	59,000	59,100	3,408	3,310	3,506
47,100	47,200	2,662	2,564	2,760	53,100	53,200	3,038	2,940	3,136	59,100	59,200	3,414	3,316	3,512
47,200	47,300	2,668	2,570	2,766	53,200	53,300	3,044	2,946	3,142	59,200	59,300	3,420	3,322	3,519
47,300	47,400	2,674	2,576	2,773	53,300	53,400	3,050	2,952	3,149	59,300	59,400	3,427	3,329	3,525
47,400	47,500	2,681	2,582	2,779	53,400	53,500	3,057	2,959	3,155	59,400	59,500	3,433	3,335	3,531
47,500	47,600	2,687	2,589	2,785	53,500	53,600	3,063	2,965	3,161	59,500	59,600	3,439	3,341	3,537
47,600	47,700	2,693	2,595	2,791	53,600	53,700	3,069	2,971	3,168	59,600	59,700	3,445	3,347	3,544
47,700	47,800	2,699	2,601	2,798	53,700	53,800	3,076	2,978	3,174	59,700	59,800	3,452	3,354	3,550
47,800	47,900	2,706	2,608	2,804	53,800	53,900	3,082	2,984	3,180	59,800	59,900	3,458	3,360	3,556
47,900	48,000	2,712	2,614	2,810	53,900	54,000	3,088	2,990	3,186	59,900	60,000	3,464	3,366	3,563
48,000					54,000					60,000				
48,000	48,100	2,718	2,620	2,816	54,000	54,100	3,094	2,996	3,193	60,000	60,100	3,471	3,373	3,569
48,100	48,200	2,724	2,626	2,823	54,100	54,200	3,101	3,003	3,199	60,100	60,200	3,477	3,379	3,575
48,200	48,300	2,731	2,633	2,829	54,200	54,300	3,107	3,009	3,205	60,200	60,300	3,483	3,385	3,581
48,300	48,400	2,737	2,639	2,835	54,300	54,400	3,113	3,015	3,211	60,300	60,400	3,489	3,391	3,588
48,400	48,500	2,743	2,645	2,842	54,400	54,500	3,119	3,021	3,218	60,400	60,500	3,496	3,398	3,594
48,500	48,600	2,750	2,651	2,848	54,500	54,600	3,126	3,028	3,224	60,500	60,600	3,502	3,404	3,600
48,600	48,700	2,756	2,658	2,854	54,600	54,700	3,132	3,034	3,230	60,600	60,700	3,508	3,410	3,606
48,700	48,800	2,762	2,664	2,860	54,700	54,800	3,138	3,040	3,237	60,700	60,800	3,514	3,416	3,613
48,800	48,900	2,768	2,670	2,867	54,800	54,900	3,145	3,046	3,243	60,800	60,900	3,521	3,423	3,619
48,900	49,000	2,775	2,677	2,873	54,900	55,000	3,151	3,053	3,249	60,900	61,000	3,527	3,429	3,625
49,000					55,000					61,000				
49,000	49,100	2,781	2,683	2,879	55,000	55,100	3,157	3,059	3,255	61,000	61,100	3,533	3,435	3,632
49,100	49,200	2,787	2,689	2,885	55,100	55,200	3,163	3,065	3,262	61,100	61,200	3,540	3,441	3,638
49,200	49,300	2,793	2,695	2,892	55,200	55,300	3,170	3,072	3,268	61,200	61,300	3,546	3,448	3,644
49,300	49,400	2,800	2,702	2,898	55,300	55,400	3,176	3,078	3,274	61,300	61,400	3,552	3,454	3,650
49,400	49,500	2,806	2,708	2,904	55,400	55,500	3,182	3,084	3,280	61,400	61,500	3,558	3,460	3,657
49,500	49,600	2,812	2,714	2,910	55,500	55,600	3,188	3,090	3,287	61,500	61,600	3,565	3,467	3,663
49,600	49,700	2,818	2,720	2,917	55,600	55,700	3,195	3,097	3,293	61,600	61,700	3,571	3,473	3,669
49,700	49,800	2,825	2,727	2,923	55,700	55,800	3,201	3,103	3,299	61,700	61,800	3,577	3,479	3,675
49,800	49,900	2,831	2,733	2,929	55,800	55,900	3,207	3,109	3,306	61,800	61,900	3,583	3,485	3,682
49,900	50,000	2,837	2,739	2,936	55,900	56,000	3,213	3,115	3,312	61,900	62,000	3,590	3,492	3,688
50,000					56,000					62,000				
50,000	50,100	2,844	2,746	2,942	56,000	56,100	3,220	3,122	3,318	62,000	62,100	3,596	3,498	3,694
50,100	50,200	2,850	2,752	2,948	56,100	56,200	3,226	3,128	3,324	62,100	62,200	3,602	3,504	3,701
50,200	50,300	2,856	2,758	2,954	56,200	56,300	3,232	3,134	3,331	62,200	62,300	3,609	3,510	3,707
50,300	50,400	2,862	2,764	2,961	56,300	56,400	3,239	3,141	3,337	62,300	62,400	3,615	3,517	3,713
50,400	50,500	2,869	2,771	2,967	56,400	56,500	3,245	3,147	3,343	62,400	62,500	3,621	3,523	3,719
50,500	50,600	2,875	2,777	2,973	56,500	56,600	3,251	3,153	3,349	62,500	62,600	3,627	3,529	3,726
50,600	50,700	2,881	2,783	2,979	56,600	56,700	3,257	3,159	3,356	62,600	62,700	3,634	3,536	3,732
50,700	50,800	2,887	2,789	2,986	56,700	56,800	3,264	3,166	3,362	62,700	62,800	3,640	3,542	3,738
50,800	50,900	2,894	2,796	2,992	56,800	56,900	3,270	3,172	3,368	62,800	62,900	3,646	3,548	3,744
50,900	51,000	2,900	2,802	2,998	56,900	57,000	3,276	3,178	3,374	62,900	63,000	3,652	3,554	3,751
51,000					57,000					63,000				
51,000	51,100	2,906	2,808	3,005	57,000	57,100	3,282	3,184	3,381	63,000	63,100	3,659	3,561	3,757
51,100	51,200	2,913	2,814	3,011	57,100	57,200	3,289	3,191	3,387	63,100	63,200	3,665	3,567	3,763
51,200	51,300	2,919	2,821	3,017	57,200	57,300	3,295	3,197	3,393	63,200	63,300	3,671	3,573	3,769
51,300	51,400	2,925	2,827	3,023	57,300	57,400	3,301	3,203	3,400	63,300	63,400	3,677	3,579	3,776
51,400	51,500	2,931	2,833	3,030	57,400	57,500	3,308	3,209	3,406	63,400	63,500	3,684	3,586	3,782
51,500	51,600	2,938	2,840	3,036	57,500	57,600	3,314	3,216	3,412	63,500	63,600	3,690	3,592	3,788
51,600	51,700	2,944	2,846	3,042	57,600	57,700	3,320	3,222	3,418	63,600	63,700	3,696	3,598	3,795
51,700	51,800	2,950	2,852	3,048	57,700	57,800	3,326	3,228	3,425	63,700	63,800	3,703	3,605	3,801
51,800	51,900	2,956	2,858	3,055	57,800	57,900	3,333	3,235	3,431	63,800	63,900	3,709	3,611	3,807
51,900	52,000	2,963	2,865	3,061	57,900	58,000	3,339	3,241	3,437	63,900	64,000	3,715	3,617	3,813
52,000					58,000					64,000				
52,000	52,100	2,969	2,871	3,067	58,000	58,100	3,345	3,247	3,443	64,000	64,100	3,721	3,623	3,820
52,100	52,200	2,975	2,877	3,074	58,100	58,200	3,351	3,253	3,450	64,100	64,200	3,728	3,630	3,826
52,200	52,300	2,982	2,883	3,080	58,200	58,300	3,358	3,260	3,456	64,200	64,300	3,734	3,636	3,832
52,300	52,400	2,988	2,890	3,086	58,300	58,400	3,364	3,266	3,462	64,300	64,400	3,740	3,642	3,838
52,400	52,500	2,994	2,896	3,092	58,400	58,500	3,370	3,272	3,469	64,400	64,500	3,746	3,648	3,845
52,500	52,600	3,000	2,902	3,099	58,500	58,600	3,377	3,278	3,475	64,500	64,600	3,753	3,655	3,851
52,600	52,700	3,007	2,909	3,105	58,600	58,700	3,383	3,285	3,481	64,600	64,700	3,759	3,661	3,857
52,700	52,800	3,013	2,915	3,111	58,700	58,800	3,389	3,291	3,487	64,700	64,800	3,765	3,667	3,864
52,800	52,900	3,019	2,921	3,117	58,800	58,900	3,395	3,297	3,494	64,800	64,900	3,772	3,673	3,870
52,900	53,000	3,025	2,927	3,124	58,900	59,000	3,402	3,304	3,500	64,900	65,000	3,778	3,680	3,876

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
		Single or Head of a household	Married filing jointly	Married filing separately			Single or Head of a household	Married filing jointly	Married filing separately			Single or Head of a household	Married filing jointly	Married filing separately
At least	But less than	Your tax is –			At least	But less than	Your tax is –			At least	But less than	Your tax is –		
65,000					71,000					77,000				
65,000	65,100	3,784	3,686	3,882	71,000	71,100	4,160	4,062	4,259	77,000	77,100	4,536	4,438	4,635
65,100	65,200	3,790	3,692	3,889	71,100	71,200	4,167	4,068	4,265	77,100	77,200	4,543	4,445	4,641
65,200	65,300	3,797	3,699	3,895	71,200	71,300	4,173	4,075	4,271	77,200	77,300	4,549	4,451	4,647
65,300	65,400	3,803	3,705	3,901	71,300	71,400	4,179	4,081	4,277	77,300	77,400	4,555	4,457	4,654
65,400	65,500	3,809	3,711	3,907	71,400	71,500	4,185	4,087	4,284	77,400	77,500	4,562	4,463	4,660
65,500	65,600	3,815	3,717	3,914	71,500	71,600	4,192	4,094	4,290	77,500	77,600	4,568	4,470	4,666
65,600	65,700	3,822	3,724	3,920	71,600	71,700	4,198	4,100	4,296	77,600	77,700	4,574	4,476	4,672
65,700	65,800	3,828	3,730	3,926	71,700	71,800	4,204	4,106	4,302	77,700	77,800	4,580	4,482	4,679
65,800	65,900	3,834	3,736	3,933	71,800	71,900	4,210	4,112	4,309	77,800	77,900	4,587	4,489	4,685
65,900	66,000	3,840	3,742	3,939	71,900	72,000	4,217	4,119	4,315	77,900	78,000	4,593	4,495	4,691
66,000					72,000					78,000				
66,000	66,100	3,847	3,749	3,945	72,000	72,100	4,223	4,125	4,321	78,000	78,100	4,599	4,501	4,697
66,100	66,200	3,853	3,755	3,951	72,100	72,200	4,229	4,131	4,328	78,100	78,200	4,605	4,507	4,704
66,200	66,300	3,859	3,761	3,958	72,200	72,300	4,236	4,137	4,334	78,200	78,300	4,612	4,514	4,710
66,300	66,400	3,866	3,768	3,964	72,300	72,400	4,242	4,144	4,340	78,300	78,400	4,618	4,520	4,716
66,400	66,500	3,872	3,774	3,970	72,400	72,500	4,248	4,150	4,346	78,400	78,500	4,624	4,526	4,723
66,500	66,600	3,878	3,780	3,976	72,500	72,600	4,254	4,156	4,353	78,500	78,600	4,631	4,532	4,729
66,600	66,700	3,884	3,786	3,983	72,600	72,700	4,261	4,163	4,359	78,600	78,700	4,637	4,539	4,735
66,700	66,800	3,891	3,793	3,989	72,700	72,800	4,267	4,169	4,365	78,700	78,800	4,643	4,545	4,741
66,800	66,900	3,897	3,799	3,995	72,800	72,900	4,273	4,175	4,371	78,800	78,900	4,649	4,551	4,748
66,900	67,000	3,903	3,805	4,001	72,900	73,000	4,279	4,181	4,378	78,900	79,000	4,656	4,558	4,754
67,000					73,000					79,000				
67,000	67,100	3,909	3,811	4,008	73,000	73,100	4,286	4,188	4,384	79,000	79,100	4,662	4,564	4,760
67,100	67,200	3,916	3,818	4,014	73,100	73,200	4,292	4,194	4,390	79,100	79,200	4,668	4,570	4,766
67,200	67,300	3,922	3,824	4,020	73,200	73,300	4,298	4,200	4,396	79,200	79,300	4,674	4,576	4,773
67,300	67,400	3,928	3,830	4,027	73,300	73,400	4,304	4,206	4,403	79,300	79,400	4,681	4,583	4,779
67,400	67,500	3,935	3,836	4,033	73,400	73,500	4,311	4,213	4,409	79,400	79,500	4,687	4,589	4,785
67,500	67,600	3,941	3,843	4,039	73,500	73,600	4,317	4,219	4,415	79,500	79,600	4,693	4,595	4,791
67,600	67,700	3,947	3,849	4,045	73,600	73,700	4,323	4,225	4,422	79,600	79,700	4,699	4,601	4,798
67,700	67,800	3,953	3,855	4,052	73,700	73,800	4,330	4,232	4,428	79,700	79,800	4,706	4,608	4,804
67,800	67,900	3,960	3,862	4,058	73,800	73,900	4,336	4,238	4,434	79,800	79,900	4,712	4,614	4,810
67,900	68,000	3,966	3,868	4,064	73,900	74,000	4,342	4,244	4,440	79,900	80,000	4,718	4,620	4,817
68,000					74,000					80,000				
68,000	68,100	3,972	3,874	4,070	74,000	74,100	4,348	4,250	4,447	80,000	80,100	4,725	4,627	4,823
68,100	68,200	3,978	3,880	4,077	74,100	74,200	4,355	4,257	4,453	80,100	80,200	4,731	4,633	4,829
68,200	68,300	3,985	3,887	4,083	74,200	74,300	4,361	4,263	4,459	80,200	80,300	4,737	4,639	4,835
68,300	68,400	3,991	3,893	4,089	74,300	74,400	4,367	4,269	4,465	80,300	80,400	4,743	4,645	4,842
68,400	68,500	3,997	3,899	4,096	74,400	74,500	4,373	4,275	4,472	80,400	80,500	4,750	4,652	4,848
68,500	68,600	4,004	3,905	4,102	74,500	74,600	4,380	4,282	4,478	80,500	80,600	4,756	4,658	4,854
68,600	68,700	4,010	3,912	4,108	74,600	74,700	4,386	4,288	4,484	80,600	80,700	4,762	4,664	4,860
68,700	68,800	4,016	3,918	4,114	74,700	74,800	4,392	4,294	4,491	80,700	80,800	4,768	4,670	4,867
68,800	68,900	4,022	3,924	4,121	74,800	74,900	4,399	4,300	4,497	80,800	80,900	4,775	4,677	4,873
68,900	69,000	4,029	3,931	4,127	74,900	75,000	4,405	4,307	4,503	80,900	81,000	4,781	4,683	4,879
69,000					75,000					81,000				
69,000	69,100	4,035	3,937	4,133	75,000	75,100	4,411	4,313	4,509	81,000	81,100	4,787	4,689	4,886
69,100	69,200	4,041	3,943	4,139	75,100	75,200	4,417	4,319	4,516	81,100	81,200	4,794	4,695	4,892
69,200	69,300	4,047	3,949	4,146	75,200	75,300	4,424	4,326	4,522	81,200	81,300	4,800	4,702	4,898
69,300	69,400	4,054	3,956	4,152	75,300	75,400	4,430	4,332	4,528	81,300	81,400	4,806	4,708	4,904
69,400	69,500	4,060	3,962	4,158	75,400	75,500	4,436	4,338	4,534	81,400	81,500	4,812	4,714	4,911
69,500	69,600	4,066	3,968	4,164	75,500	75,600	4,442	4,344	4,541	81,500	81,600	4,819	4,721	4,917
69,600	69,700	4,072	3,974	4,171	75,600	75,700	4,449	4,351	4,547	81,600	81,700	4,825	4,727	4,923
69,700	69,800	4,079	3,981	4,177	75,700	75,800	4,455	4,357	4,553	81,700	81,800	4,831	4,733	4,929
69,800	69,900	4,085	3,987	4,183	75,800	75,900	4,461	4,363	4,560	81,800	81,900	4,837	4,739	4,936
69,900	70,000	4,091	3,993	4,190	75,900	76,000	4,467	4,369	4,566	81,900	82,000	4,844	4,746	4,942
70,000					76,000					82,000				
70,000	70,100	4,098	4,000	4,196	76,000	76,100	4,474	4,376	4,572	82,000	82,100	4,850	4,752	4,948
70,100	70,200	4,104	4,006	4,202	76,100	76,200	4,480	4,382	4,578	82,100	82,200	4,856	4,758	4,955
70,200	70,300	4,110	4,012	4,208	76,200	76,300	4,486	4,388	4,585	82,200	82,300	4,863	4,764	4,961
70,300	70,400	4,116	4,018	4,215	76,300	76,400	4,493	4,395	4,591	82,300	82,400	4,869	4,771	4,967
70,400	70,500	4,123	4,025	4,221	76,400	76,500	4,499	4,401	4,597	82,400	82,500	4,875	4,777	4,973
70,500	70,600	4,129	4,031	4,227	76,500	76,600	4,505	4,407	4,603	82,500	82,600	4,881	4,783	4,980
70,600	70,700	4,135	4,037	4,233	76,600	76,700	4,511	4,413	4,610	82,600	82,700	4,888	4,790	4,986
70,700	70,800	4,141	4,043	4,240	76,700	76,800	4,518	4,420	4,616	82,700	82,800	4,894	4,796	4,992
70,800	70,900	4,148	4,050	4,246	76,800	76,900	4,524	4,426	4,622	82,800	82,900	4,900	4,802	4,998
70,900	71,000	4,154	4,056	4,252	76,900	77,000	4,530	4,432	4,628	82,900	83,000	4,906	4,808	5,005

Continued on next page

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					89,000					95,000				
83,000	83,100	4,913	4,815	5,011	89,000	89,100	5,289	5,191	5,387	95,000	95,100	5,665	5,567	5,763
83,100	83,200	4,919	4,821	5,017	89,100	89,200	5,295	5,197	5,393	95,100	95,200	5,671	5,573	5,770
83,200	83,300	4,925	4,827	5,023	89,200	89,300	5,301	5,203	5,400	95,200	95,300	5,678	5,580	5,776
83,300	83,400	4,931	4,833	5,030	89,300	89,400	5,308	5,210	5,406	95,300	95,400	5,684	5,586	5,782
83,400	83,500	4,938	4,840	5,036	89,400	89,500	5,314	5,216	5,412	95,400	95,500	5,690	5,592	5,788
83,500	83,600	4,944	4,846	5,042	89,500	89,600	5,320	5,222	5,418	95,500	95,600	5,696	5,598	5,795
83,600	83,700	4,950	4,852	5,049	89,600	89,700	5,326	5,228	5,425	95,600	95,700	5,703	5,605	5,801
83,700	83,800	4,957	4,859	5,055	89,700	89,800	5,333	5,235	5,431	95,700	95,800	5,709	5,611	5,807
83,800	83,900	4,963	4,865	5,061	89,800	89,900	5,339	5,241	5,437	95,800	95,900	5,715	5,617	5,814
83,900	84,000	4,969	4,871	5,067	89,900	90,000	5,345	5,247	5,444	95,900	96,000	5,721	5,623	5,820
84,000					90,000					96,000				
84,000	84,100	4,975	4,877	5,074	90,000	90,100	5,352	5,254	5,450	96,000	96,100	5,728	5,630	5,826
84,100	84,200	4,982	4,884	5,080	90,100	90,200	5,358	5,260	5,456	96,100	96,200	5,734	5,636	5,832
84,200	84,300	4,988	4,890	5,086	90,200	90,300	5,364	5,266	5,462	96,200	96,300	5,740	5,642	5,839
84,300	84,400	4,994	4,896	5,092	90,300	90,400	5,370	5,272	5,469	96,300	96,400	5,747	5,649	5,845
84,400	84,500	5,000	4,902	5,099	90,400	90,500	5,377	5,279	5,475	96,400	96,500	5,753	5,655	5,851
84,500	84,600	5,007	4,909	5,105	90,500	90,600	5,383	5,285	5,481	96,500	96,600	5,759	5,661	5,857
84,600	84,700	5,013	4,915	5,111	90,600	90,700	5,389	5,291	5,487	96,600	96,700	5,765	5,667	5,864
84,700	84,800	5,019	4,921	5,118	90,700	90,800	5,395	5,297	5,494	96,700	96,800	5,772	5,674	5,870
84,800	84,900	5,026	4,927	5,124	90,800	90,900	5,402	5,304	5,500	96,800	96,900	5,778	5,680	5,876
84,900	85,000	5,032	4,934	5,130	90,900	91,000	5,408	5,310	5,506	96,900	97,000	5,784	5,686	5,882
85,000					91,000					97,000				
85,000	85,100	5,038	4,940	5,136	91,000	91,100	5,414	5,316	5,513	97,000	97,100	5,790	5,692	5,889
85,100	85,200	5,044	4,946	5,143	91,100	91,200	5,421	5,322	5,519	97,100	97,200	5,797	5,699	5,895
85,200	85,300	5,051	4,953	5,149	91,200	91,300	5,427	5,329	5,525	97,200	97,300	5,803	5,705	5,901
85,300	85,400	5,057	4,959	5,155	91,300	91,400	5,433	5,335	5,531	97,300	97,400	5,809	5,711	5,908
85,400	85,500	5,063	4,965	5,161	91,400	91,500	5,439	5,341	5,538	97,400	97,500	5,816	5,717	5,914
85,500	85,600	5,069	4,971	5,168	91,500	91,600	5,446	5,348	5,544	97,500	97,600	5,822	5,724	5,920
85,600	85,700	5,076	4,978	5,174	91,600	91,700	5,452	5,354	5,550	97,600	97,700	5,828	5,730	5,926
85,700	85,800	5,082	4,984	5,180	91,700	91,800	5,458	5,360	5,556	97,700	97,800	5,834	5,736	5,933
85,800	85,900	5,088	4,990	5,187	91,800	91,900	5,464	5,366	5,563	97,800	97,900	5,841	5,743	5,939
85,900	86,000	5,094	4,996	5,193	91,900	92,000	5,471	5,373	5,569	97,900	98,000	5,847	5,749	5,945
86,000					92,000					98,000				
86,000	86,100	5,101	5,003	5,199	92,000	92,100	5,477	5,379	5,575	98,000	98,100	5,853	5,755	5,951
86,100	86,200	5,107	5,009	5,205	92,100	92,200	5,483	5,385	5,582	98,100	98,200	5,859	5,761	5,958
86,200	86,300	5,113	5,015	5,212	92,200	92,300	5,490	5,391	5,588	98,200	98,300	5,866	5,768	5,964
86,300	86,400	5,120	5,022	5,218	92,300	92,400	5,496	5,398	5,594	98,300	98,400	5,872	5,774	5,970
86,400	86,500	5,126	5,028	5,224	92,400	92,500	5,502	5,404	5,600	98,400	98,500	5,878	5,780	5,977
86,500	86,600	5,132	5,034	5,230	92,500	92,600	5,508	5,410	5,607	98,500	98,600	5,885	5,786	5,983
86,600	86,700	5,138	5,040	5,237	92,600	92,700	5,515	5,417	5,613	98,600	98,700	5,891	5,793	5,989
86,700	86,800	5,145	5,047	5,243	92,700	92,800	5,521	5,423	5,619	98,700	98,800	5,897	5,799	5,995
86,800	86,900	5,151	5,053	5,249	92,800	92,900	5,527	5,429	5,625	98,800	98,900	5,903	5,805	6,002
86,900	87,000	5,157	5,059	5,255	92,900	93,000	5,533	5,435	5,632	98,900	99,000	5,910	5,812	6,008
87,000					93,000					99,000				
87,000	87,100	5,163	5,065	5,262	93,000	93,100	5,540	5,442	5,638	99,000	99,100	5,916	5,818	6,014
87,100	87,200	5,170	5,072	5,268	93,100	93,200	5,546	5,448	5,644	99,100	99,200	5,922	5,824	6,020
87,200	87,300	5,176	5,078	5,274	93,200	93,300	5,552	5,454	5,650	99,200	99,300	5,928	5,830	6,027
87,300	87,400	5,182	5,084	5,281	93,300	93,400	5,558	5,460	5,657	99,300	99,400	5,935	5,837	6,033
87,400	87,500	5,189	5,090	5,287	93,400	93,500	5,565	5,467	5,663	99,400	99,500	5,941	5,843	6,039
87,500	87,600	5,195	5,097	5,293	93,500	93,600	5,571	5,473	5,669	99,500	99,600	5,947	5,849	6,045
87,600	87,700	5,201	5,103	5,299	93,600	93,700	5,577	5,479	5,676	99,600	99,700	5,953	5,855	6,052
87,700	87,800	5,207	5,109	5,306	93,700	93,800	5,584	5,486	5,682	99,700	99,800	5,960	5,862	6,058
87,800	87,900	5,214	5,116	5,312	93,800	93,900	5,590	5,492	5,688	99,800	99,900	5,966	5,868	6,064
87,900	88,000	5,220	5,122	5,318	93,900	94,000	5,596	5,498	5,694	99,900	100,000	5,972	5,874	6,071
88,000					94,000									
88,000	88,100	5,226	5,128	5,324	94,000	94,100	5,602	5,504	5,701	<div style="border: 1px solid black; border-radius: 20px; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 48</p> </div>				
88,100	88,200	5,232	5,134	5,331	94,100	94,200	5,609	5,511	5,707					
88,200	88,300	5,239	5,141	5,337	94,200	94,300	5,615	5,517	5,713					
88,300	88,400	5,245	5,147	5,343	94,300	94,400	5,621	5,523	5,719					
88,400	88,500	5,251	5,153	5,350	94,400	94,500	5,627	5,529	5,726					
88,500	88,600	5,258	5,159	5,356	94,500	94,600	5,634	5,536	5,732					
88,600	88,700	5,264	5,166	5,362	94,600	94,700	5,640	5,542	5,738					
88,700	88,800	5,270	5,172	5,368	94,700	94,800	5,646	5,548	5,745					
88,800	88,900	5,276	5,178	5,375	94,800	94,900	5,653	5,554	5,751					
88,900	89,000	5,283	5,185	5,381	94,900	95,000	5,659	5,561	5,757					

2014 Tax Computation Worksheet – Line 40

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

Section A – Use if your filing status is Single or Head of household. Complete the row below that applies to you.

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$240,190	\$	x 6.27% (.0627)	\$	\$ 294.57	\$
\$240,190 or over	\$	x 7.65% (.0765)	\$	\$3,609.19	\$

Section B – Use if your filing status is Married filing jointly. Complete the row below that applies to you.

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$320,250	\$	x 6.27% (.0627)	\$	\$ 392.62	\$
\$320,250 or over	\$	x 7.65% (.0765)	\$	\$4,812.07	\$

Section C – Use if your filing status is Married filing separately. Complete the row below that applies to you.

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$160,130	\$	x 6.27% (.0627)	\$	\$ 196.29	\$
\$160,130 or over	\$	x 7.65% (.0765)	\$	\$2,406.08	\$

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, enclose an additional sheet describing your particular circumstances.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please one: (If married filing joint return check one box for each spouse.)

You Spouse

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 2014.
- Changed legal residence from Wisconsin during 2014; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2014; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2014; 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 2014. Resident of _____
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2013 or 2014 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? _____ If yes, when? _____
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. Was your job permanent, temporary, or seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:
a. Register to vote? _____ If yes, when? _____ If no, why not? _____
b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
a. Performed services for income in Wisconsin? _____ If yes, when? _____
b. Purchased/renewed 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 you still own the Wisconsin home, 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 2014 tax returns, please explain. _____