

# 1NPR

## Nonresident & part-year resident Wisconsin income tax

# 2007

For the year Jan. 1-Dec. 31, 2007,  
or other tax year  
beginning: \_\_\_\_\_, 2007  
ending: \_\_\_\_\_, 20\_\_.

Check here  
if this is an  
amended  
return

DO NOT STAPLE

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Your social security number 	Spouse's social security number 
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Your legal last name	Legal first name	M.I.	<b>State election campaign fund</b> If you want \$1 to go to the State Election Campaign Fund, check here. <input type="checkbox"/> You <input type="checkbox"/> Your spouse Designating an amount will not change your tax or refund.
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	

Home address (number and street)			<b>Tax district</b> Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2007 or before leaving Wisconsin (non-residents leave blank).  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/>
City or post office	State	Zip code	

**Filing status**

Single

Married filing joint return (even if only one had income)

Married filing separate return.  
Fill in spouse's SSN above and full name here

Head of household (with qualifying person) (see page 8).  
Also, check here if married.

**Special Conditions**

Legal last name	M.I.
Legal first name	

**Resident status** Check the status that applies

Full-year resident of Wisconsin

Nonresident of Wisconsin; resident of \_\_\_\_\_ (2-letter postal abbreviation of state)

Part-year resident of Wisconsin from \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ (month/day)



**NOTE** If you changed your legal residence from Wisconsin to another state during 2007, complete the residence questionnaire on page 47.









Print numbers like this → 0123456789	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
Not like this → 0147			

Income		A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page 10) . . . . .	1	.00	.00
2 Taxable interest (see page 11) . . . . .	2	.00	.00
3 Ordinary dividends (see page 12) . . . . .	3	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10) . . . . .	4	.00	Not taxable
5 Alimony received (from federal Form 1040, line 11) . . . . .	5	.00	.00
6 Business income or (loss) (from federal Form 1040, line 12) . . . . .	6	.00	.00
7 Capital gain or (loss) (see page 12) . . . . .	7	.00	.00
8 Other gains or (losses) (from federal Form 1040, line 14) . . . . .	8	.00	.00
9 IRA distributions (see page 13) . . . . .	9	.00	.00
10 Pensions and annuities (see page 13) . . . . .	10	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17) . . . . .	11	.00	.00
12 Farm income or (loss) (from federal Form 1040, line 18) . . . . .	12	.00	.00
13 Unemployment compensation (see page 14) . . . . .	13	.00	.00
14 Social security benefits (see page 15) . . . . .	14	.00	.00
15 Other income (see pages 15-21) . . . . .	15	.00	.00
16 Add lines 1 through 15 . . . . .	16	.00	.00

<b>Adjustments to Income</b>		A. Federal column	B. Wisconsin column
<b>17</b>	Educator expenses (see page 21) . . . . .	Not deductible for Wisconsin	
<b>18</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21) . . . . .	.00	.00
<b>19</b>	Health savings account deduction (see page 21) . . . . .	Not deductible for Wisconsin	
<b>20</b>	Moving expenses (see page 21) . . . . .	.00	.00
<b>21</b>	One-half of self-employment tax (from federal Form 1040, line 27) . . . .	.00	.00
<b>22</b>	Self-employed SEP, SIMPLE, and qualified plans (see page 21) . . . . .	.00	.00
<b>23</b>	Self-employed health insurance deduction (see page 22) . . . . .	.00	.00
<b>24</b>	Penalty on early withdrawal of savings (from federal Form 1040, line 30) . .	.00	.00
<b>25</b>	Alimony paid (from federal Form 1040, line 31a) . . . . .	.00	.00
<b>26</b>	IRA deduction (see page 22) . . . . .	.00	.00
<b>27</b>	Student loan interest deduction (see page 22) . . . . .	.00	.00
<b>28</b>	Tuition and fees deduction (see page 22) . . . . .	Not deductible for Wisconsin	
<b>29</b>	Domestic production activities deduction (see page 22) . . . . .	.00	.00
<b>30</b>	Other adjustments included in federal Form 1040, line 36 (list type and amount) _____	.00	.00
<b>31</b>	Total adjustments to income. Add lines 17 through 30 . . . . .	.00	.00
<b>Adjusted Gross Income</b>			
<b>32</b>	Wisconsin income. Subtract line 31, column B from line 16, column B .		.00
<b>33</b>	Federal income. Subtract line 31, column A from line 16, column A . . .	.00	
<b>34</b>	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.00. (See page 23) . . .		[ ]
<b>Tax Computation</b>			
<b>35</b>	Fill in the <b>larger</b> of Wisconsin income from line 32, column B or federal income from line 33, column A. <b>But</b> , if Wisconsin income from line 32 is zero or less, fill in 0 (zero) . . . . .	[ 35 ]	.00
<b>36a</b>	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 23 . . . . .	[ 36a ]	<input type="checkbox"/>
<b>36b</b>	Aliens (see page 23 to determine if you must check line 36b) . . . . .	[ 36b ]	<input type="checkbox"/>
<b>36c</b>	Find the standard deduction for amount on line 33 using table on page 37 . . . . .	[ 36c ]	.00
<b>37</b>	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . . .	[ 37 ]	.00
<b>38 Exemptions</b> (Caution: see page 23)			
<b>a</b>	Fill in exemptions from your federal return _____ x \$700 .	[ 38a ]	.00
<b>b</b>	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 .	[ 38b ]	.00
<b>c</b>	Add lines 38a and 38b . . . . .	[ 38c ]	.00
<b>39</b>	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero) . . . . .	[ 39 ]	.00
<b>40</b>	Tax (see table on page 40) . . . . .	[ 40 ]	.00
<b>41</b>	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . .	[ 41 ]	.00
<b>42</b>	School property tax credits (part-year and full-year residents only)		
<b>a</b>	Rent paid in 2007—heat included _____ .00 } Find credit from table page 25 . . . . .	[ 42a ]	.00
	Rent paid in 2007—heat not included _____ .00 }		
<b>b</b>	Property taxes paid on home in 2007 _____ .00 } Find credit from table page 26 . . . . .	[ 42b ]	.00
<b>43</b>	Add credits on lines 41, 42a, and 42b . . . . .	[ 43 ]	.00
<b>44</b>	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) . . . . .	[ 44 ]	.00
<b>45</b>	Fill in ratio from line 34 . . . . .	[ 45 ]	X .
<b>46</b>	Multiply line 44 by ratio on line 45 . . . . .	[ 46 ]	.00



Name(s) shown on Form 1NPR	Your social security number     
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<b>47</b>	Fill in amount from line 46 . . . . .	<b>47</b>	.00
<b>48</b>	Armed forces member credit. (Full-year Wisconsin residents only) . . . . .	<b>48</b>	.00
<b>49</b>	Historic rehabilitation credits . . . . .	<b>49</b>	.00
<b>50</b>	Working families tax credit. (Full-year Wisconsin residents only) . . . . .	<b>50</b>	.00
<b>51</b>	Add lines 48, 49, and 50 . . . . .	<b>51</b>	.00
<b>52</b>	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero) . . . . .	<b>52</b>	.00
<b>53</b>	Alternative minimum tax. Enclose Schedule MT . . . . .	<b>53</b>	.00
<b>54</b>	Add lines 52 and 53 . . . . .	<b>54</b>	.00
<b>55</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR) . . . . .	<b>55</b>	.00
<b>56</b>	Other credits ▶ <b>a</b> Sch. MS . . . . .	.00	
	<b>b</b> Sch. DI . . . . .	.00	
	<b>c</b> Sch. DC . . . . .	.00	
	<b>d</b> Sch. TC . . . . .	.00	
	<b>e</b> Sch. VC (Part I) . . . . .	.00	
	<b>f</b> Sch. VC (Part II) . . . . .	.00	
	<b>g</b> Sch. IE . . . . .	.00	
	<b>h</b> Sch. OS <input type="checkbox"/> . . . . .	.00	
	Total (add lines a through h) . . . . . ▶	<b>56i</b>	.00
<b>57</b>	Add lines 55 and 56i . . . . .	<b>57</b>	.00
<b>58</b>	Subtract line 57 from line 54. If line 57 is more than line 54, fill in 0 (zero). This is your net tax . . . . .	<b>58</b>	.00
<b>59</b>	Recycling surcharge. Enclose Schedule RS . . . . .	<b>59</b>	.00
<b>60</b>	Sales and use tax due on out-of-state purchases (see page 28) . . . . .	<b>60</b>	.00
<b>61</b>	Donations (decreases refund or increases amount owed)		
	<b>a</b> Endangered resources  . . . . .	.00	
	<b>b</b> Packers football stadium  . . . . .	.00	
	<b>c</b> Breast cancer research  . . . . .	.00	
	<b>d</b> Veterans trust fund  . . . . .	.00	
	<b>e</b> Multiple sclerosis  . . . . .	.00	
	<b>f</b> Firefighters memorial  . . . . .	.00	
	<b>g</b> Prostate cancer research  . . . . .	.00	
	Total (add lines a through g) . . . . . →	<b>61h</b>	.00
<b>62</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) ▶ . . . . .	.00	x .33 = <b>62</b> .00
<b>63</b>	Credit repayments and other penalties (see page 29) . . . . .	<b>63</b>	.00
<b>64</b>	Add lines 58 through 63 . . . . .	<b>64</b>	.00

**Payments and Credits**

<b>65</b>	Wisconsin income tax withheld. Enclose readable withholding statements	<b>65</b>	.00
<b>66</b>	2007 Wisconsin estimated tax paid and amount applied from 2006 return . . . . .	<b>66</b>	.00
<b>67</b>	Earned income credit. (Full-year Wisconsin residents only)		
	Number of qualifying children ▶ _____		
	Federal credit . . . . . ▶ _____ .00 x _____ % =	<b>67</b>	.00
<b>68</b>	Farmland preservation credit. (Full-year Wisconsin residents only) . . . . .	<b>68</b>	.00
<b>69</b>	Repayment credit . . . . .	<b>69</b>	.00
<b>70</b>	Homestead credit. (Full-year Wisconsin residents only) . . . . .	<b>70</b>	.00
<b>71</b>	Farmland tax relief credit. (Full-year Wisconsin residents only)		
	Fill in property taxes on farmland . . . . . ▶ _____ .00 x .23 =	<b>71</b>	.00
<b>72</b>	Eligible veterans and surviving spouses property tax credit . . . . .	<b>72</b>	.00
<b>73</b>	Enterprise zone jobs credit . . . . .	<b>73</b>	.00
<b>74</b>	Dairy manufacturing facility investment credit . . . . .	<b>74</b>	.00
<b>75</b>	Add lines 65 through 74 . . . . .	<b>75</b>	.00

**Paper clip a copy of your federal income tax return and schedules to this return.**

**Refund or Amount You Owe**

<b>76</b>	If line 75 is more than line 64, subtract line 64 from line 75 . . . This is the <b>AMOUNT YOU OVERPAID</b>	<b>76</b>	_____	.00
<b>77</b>	Amount of line 76 you want <b>REFUNDED TO YOU</b> . . . . .	<b>77</b>	_____	.00
<b>78</b>	Amount of line 76 to be <b>APPLIED TO YOUR 2008 ESTIMATED TAX</b> . . .	<b>78</b>	_____	.00
<b>79</b>	If line 75 is less than line 64, subtract line 75 from line 64 . . . . This is the <b>AMOUNT YOU OWE</b>	<b>79</b>	_____	.00
<b>80</b>	Underpayment interest. Also include on line 79 (see page 34) . . . .	<b>80</b>	_____	.00

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 34)?  **Yes** Complete the following.  **No**

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ ( \_\_\_\_\_ ) Personal identification number (PIN) ▶

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

**Sign here** ▶ Your signature \_\_\_\_\_ Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_ Date \_\_\_\_\_

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

*For Department Use Only*

R	T	MAN	C	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Schedule 1 – Wisconsin Itemized Deduction Credit** (see line 41 instructions)

1.	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . .	<b>1</b>	_____	.00
2.	Interest paid from line 15, federal Schedule A. See instructions for exceptions . . . . .	<b>2</b>	_____	.00
3.	Gifts to charity from line 19, federal Schedule A. See instructions for exceptions . . . . .	<b>3</b>	_____	.00
4.	Add lines 1 through 3 . . . . .	<b>4</b>	_____	.00
5a.	Wisconsin standard deduction from Form 1NPR, line 36c . . . . .	5a	_____	.00
5b.	Ratio from Form 1NPR, line 34. . . . .	5b	<u>  x  </u>	
5c.	Multiply line 5a by ratio on line 5b. Fill in the result on line 5c . . . . .	5c	_____	.00
6.	Subtract line 5c from line 4. If line 5c is more than line 4, fill in 0 (zero) . . . . .	6	_____	.00
7.	Rate of credit is .05 (5%) . . . . .	7	<u>  x .05  </u>	
8.	Multiply line 6 by line 7. Fill in here and on line 41 of Form 1NPR . . . . .	8	_____	.00

**Schedule 2 – Married Couple Credit** May be claimed only when both spouses have earned income taxable by Wisconsin.

	(A) YOURSELF	(B) YOUR SPOUSE
1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 . . . . .	<b>1</b> _____	_____
2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income included in column B on Form 1NPR. . . . .	<b>2</b> _____	_____
3. Combine lines 1 and 2. This is your total Wisconsin earned income . . . . .	<b>3</b> _____	_____
4. Add amounts on Form 1NPR, lines 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income . . . . .	<b>4</b> _____	_____
5. Subtract line 4 from line 3. This is your qualified earned income . . . . .	<b>5</b> _____	_____
6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 . . . . .	<b>6</b> _____	_____
7. Rate of credit is .03 (3%) . . . . .	<b>7</b> <u>  x .03  </u>	
8. Multiply line 6 by line 7. Round the result and fill in here and on line 55 of Form 1NPR. Do not fill in more than \$480 . . . . .	<b>8</b> _____	_____

