

Name(s) shown on Form 1, 1NPR, or 2

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

Identifying number

2008

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2008 and have paid 2008 state income tax **on the same income** to Wisconsin and another state.

Be sure to enclose a copy of your tax return from the other state(s).

PART I – Income From Other State	State 1	State 2	State 3	State 4
1 Wages, salaries, tips, etc.				
<b>2</b> Taxable interest				
3 Ordinary dividends				
4 Business income / loss				
5 Capital gain / loss				
6 Other gains / losses				
7 IRA distributions, pensions, and annuities				
8 Rental real estate, royalties, partnerships, S corporations, trusts, etc				
9 Farm income / loss				
10 Unemployment compensation				
11 Social security benefits				
<b>12</b> Other income				
Adjustments to Income				
<b>13</b> Archer MSA or health savings accounts deduction				
<b>14</b> Business expenses of reservists, performing artists, and fee-basis public officials				
15 Moving expenses				
<b>16</b> One-half of self-employment tax				
<b>17</b> Self-employed SEP, SIMPLE, and qualified plans				
18 Self-employed health insurance deduction				
<b>19</b> IRA deduction				
20 Student loan interest deduction				
21 Other adjustments to income				
22 Total income taxed by other state (see instructions)				

	PART II – Calculation of Credit	State 1	State 2	State 3	State 4			
23	Postal abbreviation for state to which tax was paid							
24	Income taxable to both Wisconsin and other state (see instructions)							
25	Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)							
26	From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit							
27	<ul><li>Are the amounts on lines 24 and 25 the same?</li><li>If YES, leave line 27 blank and fill in the amount from line 26 on line 28</li></ul>							
	• If NO and line 24 is less than line 25, divide line 24 by line 25. Carry the decimal to four places and fill in on line 27. If line 25 is less than line 24, fill in 1.0000							
28	Multiply line 26 by line 27. Round the result to the nearest dollar							
29	Income and franchise tax (see instructions)							
30	Add lines 28 and 29 in each column							
31	Add the amounts in each column of line 30. Fill in the total here							
32	2 If you have tax paid to more than 4 states, fill in the amount from line 31 of any additional         Schedules OS       32							
33	Add lines 31 and 32			33				
34	<ul> <li>Fill in the amount from:</li> <li>Line 30 of Form 1 less the amounts on lines 31 and 32 of Form 1, or</li> <li>Line 56 of Form 1NPR less the amounts on lines 57 and 58 of Form 1NPR, or</li> <li>Line 12 of Form 2 less the amount on line 13 of Form 2</li></ul>							
35	Fill in the smaller of line 33 or line 34. This is your credit for tax paid to another state (see instructions) <b>35</b>							