

1NPR

Nonresident & part-year resident
Wisconsin income tax

2008

Note

DO NOT STAPLE

Check here if this is an amended return For the year Jan. 1-Dec. 31, 2008, or other tax year beginning: _____, 2008 ending: _____, 20__.

Your social security number 	Spouse's social security number
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Your legal last name	Legal first name	M.I.	State election campaign fund 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). If you have a PO Box, see page 7			Tax district 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 2008 or before leaving Wisconsin (nonresidents 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 <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> <input type="checkbox"/> Head of household (with qualifying person), (see page 8). Also, check here if married. <input type="checkbox"/>	Special Conditions <input type="checkbox"/>	Legal last name Legal first name	M.I.
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County of <input type="checkbox"/>	School district number (see page 39) _____
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Resident status Check the status that applies
You Spouse
 Full-year resident of Wisconsin
 Nonresident of Wisconsin; state of residence _____ (2-letter state abbreviation)
 Part-year resident of Wisconsin from ____ / ____ / ____ to ____ / ____ / ____ **Note:** Complete residence questionnaire, page 47.



PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789 Not like this → 0147	NO COMMAS NO CENTS	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 11)	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 12)	9		.00	.00
10 Pensions and annuities (see page 12)	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	Not taxable
15 Other income (see pages 15-21). Enclose explanation	15		.00	.00
16 Add lines 1 through 15	16		.00	.00

Adjustments to Income

	A. Federal column	B. Wisconsin column
17 Educator expenses (see page 21) 17	Not deductible for Wisconsin	
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21) 18	.00	.00
19 Health savings account deduction (see page 21) 19	Not deductible for Wisconsin	
20 Moving expenses (see page 21) 20	.00	.00
21 One-half of self-employment tax (from federal Form 1040, line 27) 21	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 21) 22	.00	.00
23 Self-employed health insurance deduction (see page 21) 23	.00	.00
24 Penalty on early withdrawal of savings (from federal Form 1040, line 30) . . 24	.00	.00
25 Alimony paid (from federal Form 1040, line 31a) 25	.00	.00
26 IRA deduction (see page 22) 26	.00	.00
27 Student loan interest deduction (see page 22) 27	.00	.00
28 Tuition and fees deduction (see page 22) 28	Not deductible for Wisconsin	
29 Domestic production activities deduction (see page 22) 29	.00	.00
30 Other adjustments included in federal Form 1040, line 36 (list type and amount) 30	.00	.00
31 Total adjustments to income. Add lines 17 through 30 31	.00	.00
Adjusted Gross Income		
32 Wisconsin income. Subtract line 31, column B from line 16, column B . . 32		.00
33 Federal income. Subtract line 31, column A from line 16, column A . . . 33	.00	
34 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 1.0000. (See page 23) . . . 34		.

Tax Computation

35 Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero) 35		.00
36a 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"/>	
36b Aliens (see page 23 to determine if you must check line 36b) 36b	<input type="checkbox"/>	
36c Find the standard deduction for amount on line 33 using table on page 37 36c		.00
37 Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) 37		.00
38 Exemptions (Caution: see page 23)		
a Fill in exemptions from your federal return _____ x \$700 . . 38a		.00
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 . . 38b		.00
c Add lines 38a and 38b 38c		.00
39 Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero) 39		.00
40 Tax (see table on page 40) 40		.00
41 Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) 41		.00
42 School property tax credits (part-year and full-year residents only)		
a Rent paid in 2008—heat included _____ .00 } Find credit from table page 25 42a		.00
Rent paid in 2008—heat not included _____ .00 }		
b Property taxes paid on home in 2008 _____ .00 } Find credit from table page 26 42b		.00
43 Add credits on lines 41, 42a, and 42b 43		.00
44 Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) 44		.00
45 Fill in ratio from line 34 45	X .	
46 Multiply line 44 by ratio on line 45 46		.00



Name(s) shown on Form 1NPR	Your social security number
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47	Fill in amount from line 46	47	<u> </u> .00
48	Armed forces member credit. (Full-year Wisconsin residents only)	48	<u> </u> .00
49	Health insurance risk-sharing plan assessments credit	49	<u> </u> .00
50	Historic rehabilitation credits. Enclose Schedule HR	50	<u> </u> .00
51	Working families tax credit. (Full-year Wisconsin residents only)	51	<u> </u> .00
52	Film production company investment credit. Enclose Schedule FP	52	<u> </u> .00
53	Add lines 48 through 52	53	<u> </u> .00
54	Subtract line 53 from line 47. If line 53 is more than line 47, fill in 0 (zero)	54	<u> </u> .00
55	Alternative minimum tax. Enclose Schedule MT	55	<u> </u> .00
56	Add lines 54 and 55	56	<u> </u> .00
57	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	57	<u> </u> .00
58	Other credits from Schedule CR, line 11. Enclose Schedule CR	58	<u> </u> .00
59	Net income tax paid to another state. Enclose Schedule OS	59	<u> </u> .00
60	Add lines 57, 58, and 59	60	<u> </u> .00
61	Subtract line 60 from line 56. If line 60 is more than line 56, fill in 0 (zero). This is your net tax	61	<u> </u> .00
62	Recycling surcharge. Enclose Schedule RS	62	<u> </u> .00
63	Sales and use tax due on out-of-state purchases (see page 28)	63	<u> </u> .00
64	Donations (decreases refund or increases amount owed)		
	a Endangered resources <u> </u> .00	e Multiple sclerosis <u> </u> .00	
	b Packers football stadium <u> </u> .00	f Firefighters memorial <u> </u> .00	
	c Breast cancer research <u> </u> .00	g Prostate cancer research <u> </u> .00	
	d Veterans trust fund <u> </u> .00	Total (add lines a through g)	64h <u> </u> .00
65	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29)	65	<u> </u> .00 x .33 = <u> </u> .00
66	Credit repayments and other penalties (see page 29)	66	<u> </u> .00
67	Add lines 61 through 66	67	<u> </u> .00



Payments and Credits

68	Wisconsin income tax withheld. Enclose readable withholding statements	68	<u> </u> .00
69	2008 Wisconsin estimated tax paid and amount applied from 2007 return	69	<u> </u> .00
70	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <u> </u> Federal credit <u> </u> .00 x <u> </u> % =	70	<u> </u> .00
71	Farmland preservation credit. (Full-year Wisconsin residents only)	71	<u> </u> .00
72	Repayment credit	72	<u> </u> .00
73	Homestead credit. (Full-year Wisconsin residents only)	73	<u> </u> .00
74	Farmland tax relief credit. (Full-year Wisconsin residents only) Fill in property taxes on farmland <u> </u> .00 x .19 =	74	<u> </u> .00
75	Eligible veterans and surviving spouses property tax credit	75	<u> </u> .00
76	Refundable credits from Schedule CR, line 15	76	<u> </u> .00
77	AMENDED RETURN ONLY – amount previously paid (see page 33)	77	<u> </u> .00
78	Add lines 68 through 77	78	<u> </u> .00
79	AMENDED RETURN ONLY – amounts previously refunded (see page 33)	79	<u> </u> .00
80	Subtract line 79 from line 78	80	<u> </u> .00

Refund or Amount You Owe

81	If line 80 is more than line 67, subtract line 67 from line 80. This is the AMOUNT YOU OVERPAID	81	.00
82	Amount of line 81 you want REFUNDED TO YOU	82	.00
83	Amount of line 81 to be APPLIED TO YOUR 2009 ESTIMATED TAX	83	.00
84	If line 80 is less than line 67, subtract line 80 from line 67 This is the AMOUNT YOU OWE	84	.00
85	Underpayment interest. Exception code – see Schedule U → <input type="text"/> 85		.00

Also include on line 84 (see page 34).

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 35)? **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 For Department Use Only

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if amended return)</i>	R	T	MAN	C	<input type="text"/>
PO Box 268	PO Box 59	PO Box 8991	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Madison WI 53790-0001	Madison WI 53785-0001	Madison WI 53708-8991					

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	1	.00
2	Interest paid from line 15, federal Schedule A. See instructions for exceptions	2	.00
3	Gifts to charity from line 19, federal Schedule A. See instructions for exceptions	3	.00
4	Add lines 1 through 3	4	.00
5a	Wisconsin standard deduction from Form 1NPR, line 36c	5a	.00
5b	Ratio from Form 1NPR, line 34	5b	x
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	x .05
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	1	.00	.00
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	2	.00	.00
3	Combine lines 1 and 2. This is your total Wisconsin earned income	3	.00	.00
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	4	.00	.00
5	Subtract line 4 from line 3. This is your qualified earned income	5	.00	.00
6	Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	.00	.00
7	Rate of credit is .03 (3%)	7	x .03	
8	Multiply line 6 by line 7. Round the result and fill in here and on line 57 of Form 1NPR. Do not fill in more than \$480	8	.00	.00

