

# 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 
---------------------------------	-------------------------------------

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). If you have a PO Box, see page 7			<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 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**

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	

**County of**

**School district number** (see page 39) \_\_\_\_\_

PAPER CLIP withholding statements here

**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.



Print numbers like this → 0123456789  
Not like this → Ø147

**NO COMMAS  
NO CENTS**

A. Federal column      B. Wisconsin column

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

PAPER CLIP check or money order here

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
<b>Adjusted Gross Income</b>			
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 <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
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     
----------------------------	--

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



**Payments and Credits**

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

**Refund or Amount You Owe**

<b>81</b>	If line 80 is more than line 67, subtract line 67 from line 80. This is the <b>AMOUNT YOU OVERPAID</b>	<b>81</b>	.00
<b>82</b>	Amount of line 81 you want <b>REFUNDED TO YOU</b>	<b>82</b>	.00
<b>83</b>	Amount of line 81 to be <b>APPLIED TO YOUR 2009 ESTIMATED TAX</b>	<b>83</b>	.00
<b>84</b>	If line 80 is less than line 67, subtract line 80 from line 67 . . . . . This is the <b>AMOUNT YOU OWE</b>	<b>84</b>	.00
<b>85</b>	Underpayment interest. Exception code – see Schedule U → <input type="text"/> Also include on line 84 (see page 34).	<b>85</b>	.00

**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)

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

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

	(A) YOURSELF	(B) YOUR SPOUSE
<b>1</b> 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 . . . . .	.00	.00
<b>2</b> 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 . . . . .	.00	.00
<b>3</b> Combine lines 1 and 2. This is your total Wisconsin earned income . . . . .	.00	.00
<b>4</b> 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	.00	.00
<b>5</b> Subtract line 4 from line 3. This is your qualified earned income . . . . .	.00	.00
<b>6</b> 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 . . . . .		.00
<b>7</b> Rate of credit is .03 (3%) . . . . .		<b>x .03</b>
<b>8</b> 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 . . . . .		.00

