

1NPR

Nonresident & part-year resident Wisconsin income tax 2010

DO NOT STAPLE

Check here if this is an amended return For the year Jan. 1-Dec. 31, 2010, or other tax year beginning: _____, 2010 ending: _____, 20__.

Your social security number	Spouse's social security number
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Your legal last name	Legal first name	M.I.
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		Apt. no.
City or post office	State	Zip code

Campaign fund If you want \$3 to go to the State Election Campaign Fund and the Democracy Trust Fund, check here. You Your spouse
Designating an amount will not change your tax or refund.

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 2010 or before leaving Wisconsin (nonresidents leave blank).
 City Village Town
City, village, or town ▶ _____

County of ▶ _____

School district number (see page 39) _____



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 ▶

Legal last name	M.I.
Legal first name	
- Head of household (with qualifying person), (see page 8). Also, check here if married.

Special Conditions

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 _____
mm dd yyyy mm dd yyyy

Note: Complete residence questionnaire, page 47.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Print numbers like this → 0123456789
Not like this → 0147










**NO COMMAS
NO CENTS**

Income	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page 10) . . . . .	.00	.00
2 Taxable interest (see page 11) . . . . .	.00	.00
3 Ordinary dividends (see page 11) . . . . .	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10) . . . . .	.00	Not taxable
5 Alimony received (from federal Form 1040, line 11) . . . . .	.00	.00
6 Business income or (loss) (from federal Form 1040, line 12) . . . . .	.00	.00
7 Capital gain or (loss) (see page 12) . . . . .	.00	.00
8 Other gains or (losses) (from federal Form 1040, line 14) . . . . .	.00	.00
9 IRA distributions (see page 12) . . . . .	.00	.00
10 Pensions and annuities (see page 12) . . . . .	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17) . . . . .	.00	.00
12 Farm income or (loss) (from federal Form 1040, line 18) . . . . .	.00	.00
13 Unemployment compensation (see page 14) . . . . .	.00	.00
14 Social security benefits (see page 15) . . . . .	.00	Not taxable
15 Other income (see pages 15-20). Enclose explanation . . . . .	.00	.00
16 Add lines 1 through 15 . . . . .	.00	.00

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page 20)	17	Not deductible for Wisconsin
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 20)	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 21)	26	.00 .00
27	Student loan interest deduction (see page 22)	27	.00 .00
28	Tuition and fees (see page 22)	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page 22)	29	Not deductible for Wisconsin
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 22)	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 22	36a	<input type="checkbox"/>
36b	Aliens (see page 22 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 2010—heat included _____ .00 } Find credit from table page 24	42a	.00
	Rent paid in 2010—heat not included _____ .00 }		
b	Property taxes paid on home in 2010 _____ .00 } Find credit from table page 25	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
47	Fill in amount from line 46	47 .00
48	Armed forces member credit. (Full-year Wisconsin residents only)	48 .00
49	Historic rehabilitation credits. Enclose Schedule HR	49 .00
50	Working families tax credit. (Full-year Wisconsin residents only)	50 .00
51	Certain nonrefundable credits from line 5 of Schedule CR	51 .00
52	Add lines 48 through 51	52 .00
53	Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	53 .00
54	Alternative minimum tax. Enclose Schedule MT	54 .00
55	Add lines 53 and 54	55 .00
56	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	56 .00
57	Other credits from Schedule CR, line 18. Enclose Schedule CR	57 .00
58	Net income tax paid to another state. Enclose Schedule OS	58 .00
59	Add lines 56, 57, and 58	59 .00
60	Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax	60 .00
61	Recycling surcharge. Enclose Schedule RS	61 .00
62	Sales and use tax due on out-of-state purchases (see page 28)	62 .00
63	Advance earned income credit (see page 28)	63 .00
64	Donations (decreases refund or increases amount owed)	
a	Endangered resources  .00	f Firefighters memorial  .00
b	Packers football stadium  .00	g Prostate cancer research  .00
c	Breast cancer research  .00	h Military family relief  .00
d	Veterans trust fund  .00	i Second Harvest  .00
e	Multiple sclerosis  .00	Total (add lines a through i) → 64j .00
65	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) ▶ .00 x .33 =	65 .00
66	Credit repayments and other penalties (see page 29)	66 .00
67	Add lines 60 through 66	67 .00
Payments and Credits		
68	Wisconsin income tax withheld. Enclose readable withholding statements	68 .00
69	2010 Wisconsin estimated tax paid and amount applied from 2009 return	69 .00
70	Earned income credit. (Full-year Wisconsin residents only)	
	Number of qualifying children ▶ _____	
	Federal credit ▶ _____ .00 x _____ % =	70 .00
71	Farmland preservation credit. a. Schedule FC, line 18	71a .00
	b. Schedule FC-A, line 13	71b .00
72	Repayment credit	72 .00
73	Homestead credit. (Full-year Wisconsin residents only)	73 .00
74	Eligible veterans and surviving spouses property tax credit	74 .00
75	Refundable credits from Schedule CR, line 27	75 .00
76	AMENDED RETURN ONLY – amount previously paid (see page 32)	76 .00
77	Add lines 68 through 76	77 .00
78	AMENDED RETURN ONLY – amounts previously refunded (see page 32)	78 .00
79	Subtract line 78 from line 77	79 .00



Refund or Amount You Owe

Table with 4 rows: 80 Amount you overpaid, 81 Amount refunded, 82 Amount applied to tax, 83 Amount you owe.

Third Party Designee section with fields for name, phone, and 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 section with lines for signature and date.

Mail your return to: Wisconsin Department of Revenue with address options and department use only box.

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

Table with 9 rows detailing itemized deductions: Medical/dental, interest, gifts, casualty losses, standard deduction, ratio, credit rate, and final calculation.

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

Table with 8 rows detailing married couple credit: Wages/salaries, self-employment, total earned income, adjustments, qualified earned income, credit rate, and final calculation.

