

1NPR

Wisconsin Income Tax Nonresidents and Part-Year Residents

Form 1NPR Instructions

2010



FREE • ACCURATE • SECURE

To file your Wisconsin state tax return online,
visit revenue.wi.gov and click **WI efile** to get started

FREE – file state tax returns at no charge

ACCURATE – fewer errors than paper

SECURE – safe and secure web site

Get your refund within days with direct deposit

revenue.wi.gov

NEW IN 2010

Minnesota ended reciprocity agreement with Wisconsin:

- If you are a Minnesota resident who worked in Wisconsin, Wisconsin income tax was withheld from your wages starting January 1, 2010.
- You will need to file income tax returns in both Minnesota and Wisconsin.
- File your Wisconsin income tax on this form.

State election campaign fund and democracy trust fund: the amount you may donate to this fund has increased to \$3 (see page 7).

Tax tips:

- E-file for a faster refund (see page 5)
- If you moved out of Wisconsin in 2010, complete the Legal Residence (Domicile) Questionnaire on page 47
- If you have to make estimated tax payments in 2011 and do not receive Form 1-ES in the mail, contact any of our offices or go to revenue.wi.gov to get a copy of the form

Have Questions?

See page 6 for
office locations and
other helpful numbers.

Tax Returns Are Due:

Monday

April 18, 2011

(date change because of federal holiday)

FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of Section 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and the issuance of refund checks.



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TIPS ON PAPER FILING YOUR RETURN

E-file your return for the fastest available processing. However, if you paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the scanner cannot correctly read the information on the return. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.

- Use **BLACK INK**. Pencils, colored ink, and markers do not scan well.

- Write your name and address clearly using **CAPITAL LETTERS** like this →

Your legal last name SMITH	Legal first name JOSEPH	M.I. J
If a joint return, spouse's legal last name SMITH	Spouse's legal first name MARY	M.I. E
Home address (number and street) 2375 N 7 ST		Apt. No.
City or post office ANYWHERE	State WI	Zip code 55555

- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread by scanners.
- Round off amounts to **WHOLE DOLLARS – NO CENTS**.
- Do not use parentheses () for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- Do not add cents in front of the preprinted zeros on entry lines. For example,

School property tax credit			
a Rent paid in 2010–heat included	<u>2345.00</u>	} Find credit from table page 24 . 22a	<u>226.00</u>
Rent paid in 2010–heat not included	<u>5678.00</u>		
b Property taxes paid on home in 2010	<u>.00</u>	Find credit from table page 25 . 22b	<u>.00</u>

- Do not cross out entries. Use correction fluid, if available, or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.
- Do not use a highlight pen on your return or attachments.
- Do not use staples to assemble your return.



Am I a resident, a nonresident, or a part-year resident?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2010.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2010.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2010.

What is domicile?

Your domicile is your true, fixed, and permanent home where you intend to remain permanently and indefinitely and to which, whenever absent, you intend to return. It is often referred to as "legal residence." You can be physically present or residing in one locality but maintain a domicile in another. You can have only one domicile at any time.

Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent, and
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 47, and
- You are physically present in the new domicile.

Your domicile does not change if:

- You leave your home state for a brief rest or vacation, or
- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers or students).

Armed forces personnel If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the above section entitled "What is domicile?". For more information, get Publication 104, *Wisconsin Taxation of Military Personnel*.

Aliens If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a full-year resident, part-year resident, or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant.

Note

You generally have this status if the federal government has issued you an alien registration card, also known as a "green card."

- If you are a nonimmigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example A foreign student in this country with an "F" visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student's alien status, the student maintains his or her domicile in his or her homeland. The student is a nonresident of Wisconsin. A student with an "F" visa cannot become domiciled in Wisconsin.

Must I file a return?

If you are a nonresident or part-year resident of Wisconsin and your gross income (or the combined gross income of you and your spouse) is \$2,000 or more for 2010, you must file a Wisconsin return.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn't include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest. For further information, see Publication 122, *Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2010*.

Other filing requirements You may have to file a return even if your gross income is less than \$2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person's income tax return (for example, on your parent's return) and you have gross income of more than \$950 which included at least \$301 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, or Archer medical savings account.
- You are subject to the Wisconsin alternative minimum tax.
- You claimed Wisconsin advance earned income credit through your employer.

Note Even if you don't have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2010, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 33 of Form 1NPR, fill in a 0 on line 40, and complete lines 68, 69, 77, 79, 80, and 81. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under line 1 instructions on page 10.

What income does Wisconsin tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren't a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin (see the exceptions under line 1 instructions on page 10).
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, limited liability companies (LLCs), and tax-option (S) corporations. For tax-option corporations, this includes interest and dividends.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

Which form should I file?

If you are a nonresident or part-year resident of Wisconsin in 2010, you must file Wisconsin Form INPR.

If you are a full-year resident of Wisconsin in 2010, you may file Wisconsin Form WI-Z, Form 1A, or Form 1. Read the instructions for those forms to figure out which one is right for you. Those forms aren't in this booklet. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office or from the department's web site at www.revenue.wi.gov.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form INPR.

E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. For 2010 returns, certain software will allow you to file any Form INPR electronically. Even if your software does not support all forms, with most software you can file Form INPR electronically if:

- You file a federal Form 1040, and
- The only federal schedules included with Form 1040 are Schedules A, B, C, D, E, EIC, M, R, or SE, and
- The only additional federal forms included with Form 1040 are Forms 1099-R, 2106, 2210, 2441, 4562, 4868, 8282, 8812, 8829, 8863, 8880, 8888, or W-2.

Check with your tax preparer/software to determine if you can electronically file Form INPR, or use the department's free e-file application. For more information on e-filing, go to the department's web site at <http://www.revenue.wi.gov/eserv/index.html>.

When should I file?

You should file as soon as you can, but not later than **April 18, 2011**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

Farmers and fishers (persons who earn at least two-thirds of their gross income from farming or fishing) who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 2010 Wisconsin income tax returns and pay any tax due by March 1, 2011, to avoid interest for underpayment of estimated tax.

Need more time to file?

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 18.

How to Get an Extension You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form INPR, enclose either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

Note You will owe interest on any tax that you have not paid by April 18, 2011. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2011, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 18, 2011. Submit the payment with a 2010 Wisconsin Form 1-ES. You can get this form from our Internet web site at www.revenue.wi.gov or at any Department of Revenue office. (**Exception** You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal

extension because of service in a combat zone or a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special conditions below.)

Special conditions A “Special Conditions” section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in “01” in the Special Conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in “02” in the box. If you qualify for an extension because of a federally-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

Where can I get help or additional forms and publications?

The Wisconsin Department of Revenue will answer your questions and provide forms and publications. Contact any of the following department offices:

(**Note** Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address indicated below the signature area on your return.)

Madison – Customer assistance:
2135 Rimrock Rd
Mail Stop 5-77
PO Box 8949 (zip code 53708-8949)
phone: (608) 266-2772
e-mail: income@revenue.wi.gov

Forms requests:
phone: (608) 266-1961
web site: www.revenue.wi.gov

Milwaukee – State Office Bldg, 819 N 6th St, Rm 408
(zip code 53203-1606)
income tax information (414) 227-4000
forms requests (414) 227-4000

Appleton – 265 W Northland Ave (zip code 54911-2016)
phone: (920) 832-2727

Eau Claire – State Office Bldg, 718 W Clairemont Ave
(zip code 54701-4558)
phone: (715) 836-2811

Other offices open on a limited schedule are: Green Bay and Wausau. The Department of Revenue also has an office in Chicago.

Internet address You can access the department’s web site 24 hours a day, 7 days a week, at www.revenue.wi.gov. From this web site, you can:

- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- Use e-mail to send us comments or request help

TTY equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, 1-800-947-3529. These numbers are to be used only when calling with TTY equipment.

Can I get more information about the Wisconsin income tax law?

We have publications which give detailed information about specific areas of Wisconsin tax law.

Number and Title

- | | |
|-----|--|
| 102 | Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders |
| 103 | Reporting Capital Gains and Losses for Wisconsin |
| 104 | Wisconsin Taxation of Military Personnel |
| 106 | Wisconsin Tax Information for Retirees |
| 109 | Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2010 |
| 111 | How to Get a Private Letter Ruling From the Wisconsin Department of Revenue |
| 113 | Federal and Wisconsin Income Tax Reporting Under the Marital Property Act |
| 114 | Wisconsin Taxpayer Bill of Rights |
| 117 | Guide to Wisconsin Information Returns |
| 120 | Net Operating Losses for Individuals, Estates, and Trusts |
| 121 | Reciprocity |
| 122 | Tax Information for Part-Year Residents and Nonresidents |
| 125 | Credit for Tax Paid to Another State |
| 126 | How Your Retirement Benefits Are Taxed |
| 205 | Use Tax Information for Individuals |
| 400 | Wisconsin’s Recycling Surcharge |
| 405 | Wisconsin Taxation of Native Americans |
| 503 | Wisconsin Farmland Preservation Credit |
| 600 | Wisconsin Taxation of Lottery Winnings |
| 601 | Wisconsin Taxation of Pari-Mutuel Wager Winnings |

Questions About Refunds –

**Call: (608) 266-8100 in Madison,
(414) 227-4907 in Milwaukee, or
1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada**

Visit our web site at: www.revenue.wi.gov

If you need to contact us about your refund, please wait at least 10 weeks after filing your return. Refund information may not be available until that time.

You may call one of these refund numbers or write to Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available 24 hours a day, 7 days a week, when you call one of the refund numbers. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608)266-2772 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure Internet web site at www.revenue.wi.gov.

Before starting your Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and deductions on a separate sheet of paper and enclose it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

■ **Period covered** File the 2010 return for calendar year 2010 and fiscal years that begin in 2010. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Social security number** Fill in your social security number. Also fill in your spouse's social security number if you are married filing a joint return or if you are married filing a separate return.

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN), fill in your ITIN wherever your social security number is requested.

■ **Name and address** Print or type your legal name and address. Include your apartment number, if any. Fill in your PO Box number only if your post office does not deliver mail to your home. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2009 and you are filing a joint return for 2010 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2009 return.

Note

■ **Special conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 01 Extension – Operation Iraqi Freedom (page 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally-declared disaster (page 6)
- 04 Divorce decree (page 34)
- 05 Injured spouse (page 34)
- 09 Nonresident service member (page 10)
- 11 Fiscal filer (page 7)
- 14 Active duty reserve and National Guard military pay (page 10)
- 15 Military spouse (page 10)
- 16 Schedule RT enclosed (page 20)
- 99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

■ **State election campaign fund and democracy trust fund** One dollar of the \$3 designation will go to the Wisconsin election campaign fund for the use of eligible candidates for state office and \$2 will go to the democracy trust fund for the use of eligible candidates for justice of the Wisconsin Supreme Court. Your spouse may also designate to these funds.

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2010, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **School district number** *Nonresidents* – don't fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 39. Fill in the number of the school district in which you lived on December 31, 2010, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2010. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2010 or are married and will file a separate return, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2010*. This publication has information on what income you must report.

Single You may check the "single" box if any of the following was true on December 31, 2010:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2010, and did not remarry in 2010.

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check the "married filing a joint return" box if **any** of the following is true.

- You were married as of December 31, 2010.
- Your spouse died in 2010 and you did not remarry in 2010.
- You were married at the end of 2010, and your spouse died in 2011 before filing a 2010 return.

A marriage means only a legal union between a man and a woman as husband and wife.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 2010. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2010 one spouse was a dual-status or nonresident alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. (**Note** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.)

If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separate return.

Married filing separate return Even though a joint return usually produces the lowest tax, you and your spouse may be among the few married couples for whom separate returns are better. This will require the filing of two returns, one for each spouse.

If you file a separate return, print or type your spouse's social security number in the space at the top of the form and full name on the line provided.

If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2010 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2010 may be able to use this status. If you are married and qualify to file as head of household, be sure to fill in the “check here if married” space next to the arrow.

If you do not have to file a federal return, contact any department office to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

Note If you are married and qualify to file as head of household, be sure to check both “head of household” filing status and “married” on the same line next to the arrow. Also, fill in your spouse’s social security number in the space above the name and address area and fill in your spouse’s name in the spaces above the head of household line.

■ **Resident status** Check the resident status to indicate your resident status in 2010. If you are married filing a joint return, also check one of the spaces to indicate your spouse’s resident status in 2010. See the definitions on page 4.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in “99” in this space.

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2009 or 2010 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 47.

■ **Line instructions** Form 1NPR has two columns for figures.

Column A is labeled “Federal column.” In this column, lines 1-33, fill in the same amounts you reported on your federal return.

Note If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, Form 1NPR and the adjustment item on line 30. The amount reported on line 22 of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the Internal Revenue Service (IRS). If you file a joint return for Wisconsin (but separate returns for IRS), report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on his/her separate federal

return. If you file a joint Wisconsin return, report \$35,000 of wages in column A.) If you file separate returns for Wisconsin (but you’re filing a joint return for IRS), report in column A the amounts you would report on a federal return using a married filing separate status.

- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040. Differences between federal and Wisconsin law may occur because Wisconsin uses the federal law as amended to December 31, 2008, with certain exceptions.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2010 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

- Bonus depreciation.
- Medical insurance for adult children.
- The increase in expensing under sec. 179 (IRC).
- Deduction for health savings accounts and related provisions.

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 33 of Form 1NPR (and amounts filled in on Schedule I on page 4 of Form 1NPR) should be the revised amount from Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2010 (for example, the special 30% or 50% bonus depreciation was not allowed for Wisconsin purposes), you must also make adjustments on Schedule I for 2010.

You may also have to fill in Schedule I if you sold property during 2010, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if you used different rates of depreciation or amortization for federal and Wisconsin purposes. See the instructions for Schedule I for more information.

Column B on Form 1NPR is labeled “Wisconsin column.” In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items that aren’t taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called “modifications”) that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instructions for that line.

Modifications for differences between federal and Wisconsin income

- **Differences in federal and Wisconsin basis of property** Are you depreciating (or amortizing) property, such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T, *Transitional Adjustments*. Enclose the completed Schedule T with your Form 1NPR. See page 6 for information on how to get Schedule T.

Did you sell (or otherwise dispose of) property that you are depreciating (or amortizing), such as buildings or machinery, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with your Form 1NPR.

Did you sell (or otherwise dispose of) property that can't be depreciated or amortized, such as land, stocks, bonds, or an interest in a partnership, which has a different basis for federal and Wisconsin purposes? If so, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with Form 1NPR.

Caution If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, use Schedule I to adjust for the difference in basis rather than Schedule T.

• **Differences in federal and Wisconsin reporting of marital property (community) income** Are you married and filing a separate return for Wisconsin purposes or were you divorced during 2010? If so, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2010*. See page 6 for information on how to get this publication.

• **Medical care insurance** You may be able to subtract all or a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D). It does not include premiums you pay for:

- Long-term care insurance,
- Life insurance policies,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury,
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, or
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

CAUTION Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc.

Complete Worksheet 1 and/or Worksheet 2, as appropriate, to figure your subtraction.

If you are self-employed, complete Worksheet 1.

Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2010 while you were self-employed	1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse	2. _____
3. Subtract line 2 from line 1	3. _____
4. Net earnings from a trade or business* taxable to Wisconsin	4. _____
5. Total net earnings from a trade or business*	5. _____
6. Divide line 4 by line 5. Fill in decimal amount, but not more than 1.00	6. _____
7. Multiply line 3 by line 6	7. _____
8. Fill in the smaller of line 4 or line 7	8. _____
9. Fill in the amount of long-term care insurance that is included on line 29 of your federal Form 1040	9. _____
10. Add lines 8 and 9. Fill in here and in the Wisconsin column of line 23	10. _____
* For a self-employed person, net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business.	

Employees and persons who had no employer and were not self-employed, complete Worksheet 2 below.

Worksheet 2 – Others	
1. Amount you paid in 2010 for medical care insurance during a period in which you had no employer and were not self-employed	1. _____
2. Multiply line 1 by .667 (66.7%) and fill in result	2. _____
3. Amount you paid in 2010 for medical care insurance during a period in which you were employed and employer paid a portion of the cost of your insurance	3. _____
4. Multiply line 3 by .10 (10%)	4. _____
5. Amount you paid in 2010 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance	5. _____
6. Add lines 2, 4 and 5	6. _____
7. Fill in the amount that will be on line 16, column B, without considering the subtraction for medical care insurance less the amount that will be on line 31, column B of Form 1NPR	7. _____
8. Fill in the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR	8. _____
9. Divide line 7 by line 8. Fill in decimal amount, but not more than 1.00	9. _____
10. Multiply line 6 by line 9	10. _____
11. Fill in the smaller of line 7 or 10 here and on line 15. This is your subtraction for medical care insurance. See the Modifications in the instructions for line 15 for information on claiming the subtraction	11. _____

Line 1 instructions – continued

Note If you were employed for only part of the year or worked part-time, you may have to prorate the medical care insurance deduction on the basis of number of weeks worked during the year to total weeks (52) in the year. Any time you work one or more days during a week, you will be considered to have worked one week.

Example You were retired for all of 2010. However, you had a part-time job and worked one day per month during the year. Therefore, you are considered to have worked 12 weeks during the year. Your employer did not pay any portion of your health insurance. You paid \$8,000 for health insurance during the year. You may claim \$1,840 as an amount paid for medical care insurance while you were an employee whose employer did not contribute toward the cost of your insurance computed as follows:

$$\frac{12 \text{ (weeks worked)}}{52 \text{ (weeks in a year)}} = .23 \times \$8,000 = \$1,840$$

You should fill in \$1,840 on line 5 of Worksheet 2. The balance of \$6,160 (\$8,000 - \$1,840) should be filled in on line 1 of Worksheet 2 as the amount paid during a period in which you had no employer and were not self-employed.

Note

■ **Rounding off to whole dollars** Form 1NPR has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237. When you round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **do not use commas** when filling in amounts.

■ Line 1 Wages, salaries, tips, etc.

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040A, or line 1 of Form 1040EZ.

Exception If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. This does not apply to Wisconsin residents who are stationed outside Wisconsin. If you meet this exception, fill in “09” in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. (See page 4 for information on Armed Forces Personnel.)

Wisconsin column Nonresidents – fill in the amount received for working in Wisconsin (see **Exceptions**). **Note** If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents* – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

• **Income of Military Spouse** Income from services performed in Wisconsin by a nonresident spouse of a servicemember is not tax-

able to Wisconsin if the spouse is in Wisconsin solely to be with the servicemember serving in Wisconsin under military orders (**Note** Even though the nonresident spouse’s wages may not be taxable to Wisconsin, they would be taxable to the nonresident spouse’s state of legal residence.) If you meet this exception, fill in “15” in the Special Conditions box on page 1 of Form 1NPR.

Nonresident military spouses may claim an exemption from Wisconsin withholding. See Form W-221, *Nonresident Military Spouse Withholding Exemption*.

• **Residents of Illinois, Indiana, Kentucky, or Michigan** Don’t include on line 1, column B wages earned while a resident of one of these states. Under agreements with these 4 states, Wisconsin doesn’t tax the wages of their residents.

If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 32, column B. Fill in the Wisconsin tax withheld from your wages on lines 68, 79, 80, and 81. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return).

• See the instructions for line 10 for information on the taxation of income received while a nonresident of Wisconsin from a non-qualified deferred compensation plan.

• If you filed your federal return on Form 1040NR or 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B.

Modifications

• **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. **Caution** This subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). It does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training or to a person serving on active or full-time duty in the active guard reserve (AGR) program. **Note** If you are claiming this subtraction, fill in “14” in the Special Conditions box on page 1 of Form 1NPR.

• **Disability income exclusion for part-year and full-year residents** If you retired on permanent and total disability and have included your disability income on your federal return, you may be able to subtract up to \$5,200 of your disability income.

You must meet all these tests:

1. You didn’t reach mandatory retirement age before January 1, 2010.
2. You were under age 65 on December 31, 2010.
3. You were permanently or totally disabled –
 - a. when you retired, or
 - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
4. If you were married at the end of 2010, you must file a joint return with your spouse.

Line 1 instructions – continued

5. You were a Wisconsin resident when you received the disability income.
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
7. Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Figure your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. See page 6 for information on how to get Schedule 2440W. *Full-year residents* – subtract from the disability income included on your federal Form 1040 or 1040A, the exclusion from line 6 of Schedule 2440W. *Part-year residents* – subtract the exclusion from line 8 of Schedule 2440W from the portion of your disability income which is otherwise taxable to Wisconsin. Enclose your completed Schedule 2440W with your Form 1NPR.

■ **Line 2 Taxable interest**

Federal column Fill in the amount from line 8a of federal Form 1040 or 1040A or line 2 of Form 1040EZ.

Wisconsin column *Nonresidents* – don’t fill in any amount of your interest. (**Exception** Include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.) *Part-year and full-year residents* – figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. Use the worksheet in the next column to figure the interest taxable by Wisconsin. Save this worksheet for your records.

Modifications

- **State and municipal bond interest** Did you receive any state or municipal bond interest? If so, add to your federal income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses.)

Exception Do not include interest income from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds, (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (8) local exposition district bonds, (9) Wisconsin professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands or, for bonds issued after October 16, 2004, the

Line 2 instructions – continued

Government of American Samoa, (11) local cultural arts district bonds, (12) Wisconsin professional football stadium bonds, (13) Wisconsin Aerospace Authority bonds, (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, (15) Southeastern Regional Transit Authority bonds, and (16) conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats., and (a) the bonds are used to fund multifamily affordable housing or elderly housing projects in Wisconsin and the Wisconsin Housing and Economic Development Authority has the authority to issue its bonds or notes for the project being funded, (b) the bonds are used by a health facility to fund the acquisition of information technology hardware or software and the Wisconsin Health and Educational Facilities Authority has the authority to issue its bonds or notes for the project being funded, or (c) the bonds are issued to fund a redevelopment project or a housing project in Wisconsin and the authority exists for bonds or notes to be issued by a housing authority, redevelopment authority, or community development authority. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

- **United States government interest and dividends** Did you include U.S. government interest in your federal income? If so, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn’t taxable for Wisconsin purposes.

Caution Don’t subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are “guaranteed” by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

Worksheet for Interest Income Taxable by Wisconsin	
1. Interest included in federal income 1.	_____
2. U.S. government interest included on line 1 2.	_____
3. Subtract line 2 from line 1 3.	_____
4. Amount of interest on line 3 received while a Wisconsin resident and tax-option interest income from Wisconsin while a nonresident 4.	_____
5. State and municipal bond interest received while a Wisconsin resident 5.	_____
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR 6.	_____

■ **Line 3 Ordinary dividends**

Federal column Fill in the amount from line 9a of federal Form 1040 or 1040A.

Wisconsin column *Nonresidents* – don’t fill in any amount of your dividends. (**Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1.)

Line 3 instructions – continued

Part-year and full-year residents – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Modification

- Did you receive ordinary dividends from a mutual fund which invests in U.S. government securities? If so, you can subtract from your federal income the portion of the ordinary dividends which the mutual fund advises you is from investment in U.S. government securities.

■ **Line 4 Taxable refunds, credits, or offsets of state and local income taxes**

Federal column Fill in the amount from line 10 of federal Form 1040.

Wisconsin column Don't fill in any amount on line 4. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

■ **Line 5 Alimony received**

Federal column Fill in the amount from line 11 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

■ **Line 6 Business income or (loss)**

Federal column Fill in the amount from line 12 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin businesses. For detailed instructions on determining the amount of income or loss from Wisconsin businesses, go to the Frequently Asked Questions on the Department of Revenue web site at <http://www.revenue.wi.gov/faqs/index.html> and click on the link for "Individuals" and then "Part-Year and Nonresidents." *Part-year and full-year residents* – figure the income or loss from businesses in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin businesses while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ **Line 7 Capital gain or (loss)**

Federal column Fill in the amount from line 13 of federal Form 1040 or line 10 of Form 1040A.

Wisconsin column *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources. (See definition of Wisconsin sources.) If you don't, fill in 0 on line 7. *Part-year and full-year residents* – all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources (see definition of Wisconsin sources) while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and your deduction for net capital

Line 7 instructions – continued

loss is limited to \$500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. See page 6 for information on how to get Schedule WD.



If the only amount on line 13 of Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust, you do not have to complete Schedule WD. Fill in 70% of the portion of the capital gain distribution received while a Wisconsin resident.

Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

Did you sell your Wisconsin home? If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for Wisconsin.

■ **Line 8 Other gains or (losses)**

Federal column Fill in the amount from line 14 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents* – figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ **Line 9 IRA distributions**

Federal column Fill in the amount from line 15b of federal Form 1040 or line 11b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 9. *Part-year and full-year residents* – fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

■ **Line 10 Pensions and annuities**

Federal column Fill in the amount from line 16b of federal Form 1040 or line 12b of Form 1040A.

Wisconsin column *Nonresidents* – don't fill in any amount on line 10. *Part-year and full-year residents* – fill in the taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Line 10 instructions – continued

Exception Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensation plan must be included in the Wisconsin column to the extent attributable to personal services performed in Wisconsin unless:

- (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years, or
- (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as “mirror” plans.

Modifications

- **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10. Include on line 10 the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

CAUTION If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10, less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

Note No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

- **Military and uniformed services retirement benefits** Don’t include on line 10, column B retirement benefits received from:
 - (1) The U.S. military retirement system (including payments from the Retired Serviceman’s Family Protection Plan and the Survivor Benefit Plan), and
 - (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.
- **Other retirement benefits** Don’t include on line 10, column B amounts received from the retirement systems listed below if:
 1. You were retired from the system before January 1, 1964, or
 2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964, or
 3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

The specific retirement systems are:

- A. Local and state retirement systems** – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.
- B. Federal retirement systems** – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees’ Retirement System.

Line 10 instructions – continued

Note You must include the following on line 10, column B:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B.
- Payments received from one of the retirement systems listed in A or B if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments from the federal Thrift Savings Plan.

CAUTION Your retirement benefits are not taxable only if they are based on qualified membership in one of the retirement systems listed in A or B. Qualified membership is membership that began before January 1964. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

- **Railroad retirement benefits** Don’t include on line 10, column B amounts received from the U.S. Railroad Retirement Board that were included in line 16b of federal Form 1040 or line 12b of Form 1040A. These benefits aren’t taxable by Wisconsin.
- **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on line 16b of your federal Form 1040 or line 12b of Form 1040A, you may be able to subtract up to \$5,200 of your disability income. See the Modifications for line 1 for further information.

■ Line 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal column Fill in the amount from line 17 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Modifications

• Tax-option (S) corporation modifications

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin.

Line 11 instructions – continued

- (2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident. (**Caution** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)
- (3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 6 for information on how to get this publication.

- **Partnership, estate, or trust modifications** If you were a member of a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, estate, or trust notifying you of any modifications to federal income. Increase the amount reported in the federal column by amounts shown as add modifications. Decrease the amount reported in the federal column by amounts shown as subtract modifications.
- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ **Line 12 Farm income or (loss)**

Federal column Fill in the amount from line 18 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year residents* – figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

Modification

- **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 8.

■ **Line 13 Unemployment compensation**

Federal column Fill in the amount of unemployment compensation received in 2010.

Wisconsin column *Nonresidents* – don't fill in any amount on line 13. *Part-year and full-year residents* – figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

Step 1 Complete the worksheet below.

Step 2 Use the following formula to figure the amount taxable by Wisconsin:

$$\begin{array}{rcl} \text{UC from} & \times & \text{UC* received while} \\ \text{line 9 of} & & \text{a Wis. resident} \\ \text{worksheet} & & \text{Total UC received from} \\ & & \text{line 1 of worksheet} \end{array} = \begin{array}{r} \text{UC taxable by} \\ \text{Wisconsin to} \\ \text{line 13, Col. B} \\ \text{Form 1NPR} \end{array}$$

* Do not include any railroad unemployment insurance benefits here.

If you filed your federal return on Form 1040A or 1040EZ, also fill in on line 13 any Alaska Permanent Fund dividends received while a Wisconsin resident.

Unemployment Compensation Worksheet

Check only one box.

- A. Married filing a joint return – write \$18,000 on line 3 below.
- B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
- C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
- D. Single – write \$12,000 on line 3 below.

1. Fill in unemployment compensation received in 2010 1. _____
2. Fill in your federal adjusted gross income from line 33 of Form 1NPR 2. _____
3. Fill in \$18,000 if you checked box A; **or**
-0- if you checked box B; **or**
\$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7. 8. _____
9. Fill in the smaller amount of line 1 or line 8 9. _____

Line 15 instructions – continued

Line 14 Social security benefits

Federal column Fill in the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

Wisconsin column Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

Line 15 Other income

Federal column Fill in the amount from line 21 of federal Form 1040.

Wisconsin column *Nonresidents* – fill in any other income you received from Wisconsin sources. *Part-year and full-year residents* – figure the amount of any other income you received while a Wisconsin resident. Add to that figure any other income you received from Wisconsin sources while a nonresident.

Modifications

The modifications listed below may either increase or decrease the amount you fill in on line 15, column B. Treat any addition as a positive number and any subtraction as a negative number. **Enclose a description of each addition and subtraction you make on line 15.** Combine your modifications with your "other income" reportable in column B and fill in the net result. If the net result is a negative number, put a minus sign in front of the number.

- **Farm losses** Did you deduct farm losses from your Wisconsin income? If so, you may have to include part of your losses on line 15 if you were not actively engaged in farming. To be "actively engaged in farming" with respect to a farming operation, you must make a significant contribution of:

- Capital, equipment, or land, or a combination of capital, equipment, or land; and
- Active personal labor or active personal management, or a combination of both.

Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:

- The type of crops and livestock produced;
- The normal and customary farming practices of the area; and
- The total amount of labor and management which is necessary for such a farming operation in the area.

In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

Your combined net losses from farming operations in which you are *not* actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing separately).

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Include only losses that you included in the Wisconsin column of Form 1NPR. Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the tables in the next column, include the excess on line 15.

Example For 2010, a single person who is a nonresident is not actively engaged in farming. He reports a loss of \$35,000 on Schedule E from a Wisconsin farm partnership, a profit of \$5,000 on Schedule E from the rental of Wisconsin farmland, and a loss of \$30,000 on Schedule E from an S corporation that operates a farm in California. The person's nonfarm Wisconsin adjusted gross income is \$60,000. His combined net losses from farming are \$35,000 (farm partnership loss). Since he's a nonresident, the S corporation loss isn't included in his Wisconsin income. The maximum farm loss he can deduct is \$20,000. He must include \$15,000 (\$35,000 combined net losses – \$20,000 maximum loss) on line 15.

- **Farm loss carryover** If you were subject to farm loss limitations (see modification for farm losses on this page for a description) on your 1995 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits or net gains from the sale or exchange of capital or business assets in the current taxable year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Farm Loss Limits – Single persons and married persons filing joint return		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 55,000	..... Full Amount
55,000	..... 75,000	..... \$20,000
75,000	..... 100,000	..... 17,500
100,000	..... 150,000	..... 15,000
150,000	..... 200,000	..... 12,500
200,000	..... 250,000	..... 10,000
250,000	..... 300,000	..... 7,500
300,000	..... 600,000	..... 5,000
600,000	.....	..... No Loss

Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 27,500	..... Full Amount
27,500	..... 37,500	..... \$10,000
37,500	..... 50,000	..... 8,750
50,000	..... 75,000	..... 7,500
75,000	..... 100,000	..... 6,250
100,000	..... 125,000	..... 5,000
125,000	..... 150,000	..... 3,750
150,000	..... 300,000	..... 2,500
300,000	.....	..... No Loss

Line 15 instructions – continued

Example You have a farm loss carryover from 2009 of \$30,000. For 2010 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover.

- **Farmland tax relief and farmland preservation credits** Did you receive farmland tax relief or farmland preservation credit in 2010? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland tax relief and farmland preservation credits which weren't included as income on your federal return.
- **Addition required for certain credits** If you claimed any of the credits listed below, you must include on line 15 the amount of your credit computed for 2010. The amount of your credit is income and must be reported on Form 1NPR, even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**Note** Credits that you receive from a partnership or tax-option corporation will be accounted for when you make the modifications described on pages 13 and 14 for tax-option (S) corporations and partnerships.)

Include the following credits computed for 2010:

- (a) Dairy and livestock farm investment credit
- (b) Enterprise zone jobs credit
- (c) Internet equipment credit
- (d) Development zones credit
- (e) Dairy manufacturing facility investment credit
- (f) Dairy cooperatives credit
- (g) Technology zones credit
- (h) Film production company investment credit
- (i) Film production services credit
- (j) Manufacturing investment credit
- (k) Ethanol and biodiesel fuel pump credit
- (l) Economic development tax credit
- (m) Meat processing facility investment credit
- (n) Jobs tax credit
- (o) Woody biomass harvesting and processing credit
- (p) Food processing plant and food warehouse investment credit
- (q) Postsecondary education credit
- (r) Water consumption credit

- **Federal net operating loss carryover** Don't include on line 15 any amount that you deducted on line 21 of federal Form 1040 as a federal net operating loss carryover.
- **Recoveries of federal itemized deductions** Don't include on line 15 any amount that you included in federal income that is a recovery of a federal itemized deduction from a prior year for which you didn't receive a Wisconsin tax benefit.

Example You deducted a casualty loss of \$2,000 as an itemized deduction on your 2009 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2009 Wisconsin return. In 2010, you received a \$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2010 federal income tax return as a recovery of an amount previously claimed. Wisconsin won't tax the \$1,000 because you didn't claim the casualty loss for the itemized deduction credit on your Wisconsin return.

Line 15 instructions – continued

- **Wisconsin net operating loss carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2010, include the allowable amount on line 15. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.
- **Medical care insurance** See Worksheet 2 on page 9 to compute your modification for the amount paid for medical care insurance.
- **Long-term care insurance** If you paid long-term care insurance costs during 2010, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

"Long-term care insurance policy" means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

"Long-term care insurance policy" does not include a Medicare supplement policy or Medicare replacement policy or a continuing care contract. "Continuing care contract" means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person's life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000.
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person's estate (if the amount is expressed as a percentage of the person's estate) to the service provider upon the person's death.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income.

If you paid long-term care insurance costs during 2010 for a policy which covers you or your spouse, complete the following three steps to determine the amount of your subtraction.

Step 1 Complete the following worksheet.

Worksheet – Long-Term Care Insurance

1. Amount paid for long-term care insurance in 2010 1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040 2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse 3. _____
4. Add lines 2 and 3 4. _____
5. Subtract line 4 from line 1 5. _____

Line 15 instructions – continued

Line 15 instructions – continued

Step 2 Use the following formula to prorate the long-term care insurance.

$$\begin{array}{r} \text{Amount} \\ \text{from} \\ \text{line 5 of} \\ \text{worksheet} \end{array} \times \frac{\begin{array}{l} \text{Wages, unearned income, and} \\ \text{net earnings from a trade or} \\ \text{business* taxable by Wisconsin} \\ \text{Total wages, unearned income,} \\ \text{and net earnings from a trade} \\ \text{or business**} \end{array}}{\text{Total wages, unearned income,}} = \begin{array}{l} \text{Tentative} \\ \text{subtraction} \end{array}$$

- * Use the amount that will be on line 16, column B, without considering the subtraction for long-term care insurance less the amount that will be on line 31, column B of Form 1NPR.
- ** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR.

Step 3 Your subtraction for long-term care insurance is the smaller of the tentative deduction computed in Step 2 or the amount of wages, unearned income, and net earnings from a trade or business taxable by Wisconsin.

- **Retirement income exclusion** You may subtract up to \$5,000 of certain retirement income if:
 - (1) You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2010, and
 - (2) Your federal adjusted gross income (line 37 of Form 1040 or line 21 of Form 1040A) is less than \$15,000 (\$30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross income must be less than \$30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet below to determine the amount of your subtraction. Your subtraction is the amount from line 4 of the worksheet. If married filing a joint return, your subtraction is the total of the amounts in Col. A and Col. B of line 4 of the worksheet.

- **Amounts not taxable by Wisconsin** Don't include on line 15 amounts not taxable by Wisconsin (less related expenses, except expenses used to figure the Wisconsin itemized deduction credit).

Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions set forth in section 32.19 of the Wisconsin Statutes.

- **Adoption expenses** If you were a full-year resident of Wisconsin for 2010 and you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2010, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2008, 2009, and 2010. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.
- **Tuition and fee expenses** You may be able to claim a subtraction for up to \$6,000 (per student) of the amount you paid during 2010 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

The tuition and mandatory student fees must have been paid during 2010 to attend any of the following:

- Classes **in Wisconsin** at a school which qualifies as a university, college, or technical college. A "university, college, or technical college" is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes **in Wisconsin** at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota **under the Minnesota-Wisconsin tuition reciprocity agreement**.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

The subtraction does not apply to tuition or fees paid to pre-schools or elementary or secondary schools (for example, grade schools and high schools).

Tuition and mandatory student fees paid to a school that fits into one of the four categories listed above may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition and fees paid to a school which does not fit into any of the four categories listed above may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Retirement Income Exclusion Worksheet		(A)	(B)
If married filing a joint return, fill in each spouse's information separately.		Yourself	Your Spouse
1. Taxable IRA distributions from line 9, column B of Form 1NPR	1.		
2. Taxable pension and annuity income from qualified plans included in line 10, column B of Form 1NPR without considering this exclusion ...	2.		
3. Add lines 1 and 2	3.		
4. Complete line 4 as follows. This is your subtraction for retirement income.			
• If you were 65 years of age or older on December 31, 2010, fill in on line 4, Col (A), the <u>smaller</u> of line 3, Col. (A) or \$5,000. Fill in 0 (zero) if you were not age 65 or older.			
• If married filing a joint return and your spouse was 65 years of age or older on December 31, 2010, fill in on line 4, Col. (B), the <u>smaller</u> of line 3, Col. (B) or \$5,000. Fill in 0 (zero) if your spouse was not age 65 or older	4.		

Line 15 instructions – continued

Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin, and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

Caution The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (EdVest or “tomorrow’s scholar”). This limitation applies only if the owner of the account previously claimed a subtraction for contributions to the EdVest or “tomorrow’s scholar” program.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount from:

- line 37 of Form 1040
- line 21 of Form 1040A
- line 4 of Form 1040EZ
- line 35 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your filing status is:

Single or Head of Household

- If your federal adjusted gross income is \$50,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$50,000 but less than \$60,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$60,000 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If your federal adjusted gross income is \$80,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.
- If your federal adjusted gross income is more than \$80,000 but less than \$100,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$100,000 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If your federal adjusted gross income is \$40,000 or less, complete Steps 2 and 3 to figure the amount of your subtraction for tuition and mandatory student fees. Do not complete the worksheet in Step 1.

Line 15 instructions – continued

- If your federal adjusted gross income is more than \$40,000 but less than \$50,000, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$50,000 or more, you may not subtract any amount for tuition and fee expenses.

Step 1 Complete the worksheet below as required for your filing status.

Tuition Expense Worksheet	
Caution Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.	
1. Amount paid for tuition and mandatory student fees in 2010. Do not fill in more than \$6,000 per student	1. _____
2. Fill in your federal adjusted gross income	2. _____
3. Fill in \$50,000 (\$80,000 if married filing joint return or \$40,000 if married filing separate return).	3. _____
4. Subtract line 3 from line 2.	4. _____
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount	5. _____
6. Multiply line 1 by the decimal amount on line 5	6. _____
7. Subtract line 6 from line 1. This is the amount of tuition and fee expense to use in the formula in Step 2.	7. _____

Step 2 Use the following formula to prorate the tuition expense.

$$\begin{array}{rcl}
 \text{Tuition and fee expense}^* & \times & \frac{\text{Wages, salaries, tips, unearned income, and net earnings from a trade or business}^{**} \text{ taxable by Wisconsin}}{\text{Total wages, salaries, tips, unearned income, and net earnings from a trade or business}^{***}} \\
 & & = \text{Tentative subtraction}
 \end{array}$$

- * This is the amount from line 7 of the Tuition Expense Worksheet in Step 1. If you were not required to use the worksheet, use the amount paid for tuition and mandatory student fees in 2010, but not more than \$6,000 per student.
- ** Use the amount that will be on line 16, column B, without considering the subtraction for tuition expense less the amount that will be on line 31, column B of Form 1NPR.
- *** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR.

Step 3 Your subtraction for tuition and fee expense is the smaller of the tentative subtraction computed in Step 2 or the amount of wages, salaries, tips, unearned income, and net earnings from a trade or business taxable by Wisconsin.

- **Contributions to a Wisconsin state-sponsored college savings program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (for example, EdVest or “tomorrow’s scholar”).

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child, grandchild, great-grandchild,

Line 15 instructions – continued

niece, or nephew. The subtraction is equal to the amount you contributed to the account during 2010, but not more than \$3,000 per beneficiary (\$1,500 per beneficiary if you are married filing a separate return).

The total subtraction for a married couple may not exceed \$3,000 per beneficiary.

In the case of divorced parents, the total subtraction per beneficiary by the formerly married couple may not exceed \$3,000, and the maximum amount that may be subtracted by each former spouse is \$1,500, unless the divorce judgment specifies a different division of the \$3,000 maximum that may be claimed by each former spouse.

The subtraction must be prorated as follows:

$$\begin{array}{r} \text{Amount} \\ \text{contributed (no} \\ \text{more than } \$3,000 \\ \text{per beneficiary)} \end{array} \times \frac{\begin{array}{l} \text{Wages, unearned income, and} \\ \text{net earnings from a trade or} \\ \text{business* taxable to Wisconsin} \\ \text{Total wages, unearned income,} \\ \text{and net earnings from a trade or} \\ \text{business**} \end{array}}{\text{Total wages, unearned income,} \\ \text{and net earnings from a trade or} \\ \text{business**}} = \begin{array}{l} \text{Tentative} \\ \text{subtraction} \end{array}$$

* Use the amount that will be on line 16, column B, without considering the subtraction for contributions to a Wisconsin state-sponsored college savings program less the amount that will be on line 31, column B of Form 1NPR.

** Use the amount that will be on line 16, column A, less the amount that will be on line 31, column A of Form 1NPR.

Your subtraction is equal to the lesser of the tentative subtraction computed above or your total wages, salaries, tips, unearned income, and net earnings from a trade or business taxable to Wisconsin. If you are married filing a joint return, use the total of both spouse's income from these sources.

- **Distributions from Wisconsin state-sponsored college savings and tuition programs** If you included earnings from a qualified college savings or tuition program in your federal adjusted gross income, you may subtract that amount if either of the following applies:

1. The earnings were due to a qualified withdrawal from a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar" college savings account).
2. The earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

- **Passive foreign investment company** Include on line 15 the amount of excess distribution from a passive foreign investment company which is allocable to Wisconsin and which has not been included in federal adjusted gross income (see federal Form 8621 or 8621-A).

- **Sale of business assets or assets used in farming to a related person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

- The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.

Line 15 instructions – continued

- The asset was held by you for more than 12 months.
- The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

Farming "Farming" means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset, see below.)

Business Assets "Business assets" are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

"Business assets" include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

"Business assets" do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset "used in farming.")

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the gain on the sale of a business asset to the related person or 40% of the gain on the sale of a farm asset.
- If the amount on line 15 or 16 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, your subtraction is equal to the amount on line 25 of Schedule WD.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, your subtraction is equal to the amount on line 25 of Schedule WD less the amount on line 7 of Schedule WD.

Line 15 instructions – continued

- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person	
1. Amount from line 17 of Schedule WD	1. _____
2. Long-term capital gain on the sale of asset to related person . . . 2.	_____
3. Total long-term capital gain from line 14, column (g) of Schedule WD	3. _____
4. Divide line 2 by line 3. Carry decimal to four places	4. _____
5. Multiply line 1 by line 4	5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result. If the amount of line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person	6. _____

- **Repayment of income previously taxed** If you had to repay during 2010, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 27 or 28 of your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with your Form 1NPR.

Caution Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over \$3,000, you may be able to subtract the repayment as described above *or* take a tax credit. See the instructions for line 72.

- **Human organ donation** If you were a full-year resident of Wisconsin for 2010 and you, your spouse, or a person who is claimed as a dependent on your federal income tax return donated one or more of their human organs to another person for human organ transplantation, you may subtract certain unreimbursed expenses related to the organ donation. “Human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. The subtraction is equal to the amount of your unreimbursed expenses for travel, lodging, and lost wages, but not more than \$10,000.

Line 15 instructions – continued

- **Recapture of development zones investment credit** If you will be including an amount on line 66 as recapture of development zones investment credit, you may claim a subtraction for the amount of the recapture.
- **ATV corridors** To the extent included in federal income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.
- **Addition for certain expenses paid to related entities** Fill in as an addition the amount deducted or excluded from your federal income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see below).
- **Subtraction for certain expenses paid to related entities** Were you required to make an addition modification for interest, rental expenses, intangible expenses, and management fees paid to a related entity (see above item)? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in “16” in the Special Conditions box on page 1 of Form 1NPR.
- **Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity** Did you report to Wisconsin income from interest, rental payments, intangible expenses, and management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct.
- **Sales of Certain Insurance Policies** To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may subtract the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. “Catastrophic or life-threatening illness or condition” includes AIDS and HIV infection.

■ **Line 17 Educator expenses**

This line was reserved for federal tax purposes for the deduction for educator expenses in case Congress extends the deduction to 2010. Even though the deduction may be extended for federal tax purposes, the extension would not apply for Wisconsin. Don’t fill in any amount on line 17.

■ **Line 18 Certain business expenses of reservists, performing artists, and fee-basis government officials**

Federal column Fill in the amount from line 24 of federal Form 1040.

Wisconsin column Fill in the amount from the federal column.

Line 19 Health savings account deduction

Don't fill in any amount on line 19. The Wisconsin definition of the Internal Revenue Code does not recognize the federal health savings account deduction.

Line 20 Moving expenses

Federal column Fill in the amount from line 26 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount on line 20. *Part-year and full-year residents* – fill in your expenses from line 26 of federal Form 1040 which were for moving into Wisconsin or within Wisconsin. Don't include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

Line 21 One-half of self-employment tax

Federal column Fill in the amount from line 27 of federal Form 1040.

Wisconsin column Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

$$\frac{\text{Net earnings from a trade or business taxable to Wisconsin}}{\text{Total net earnings from a trade or business}} \times \frac{\text{Self-employment tax deduction from line 27, Form 1040}}{\text{Wisconsin self-employment tax deduction to line 21, Col. B Form 1NPR}} = \text{Wisconsin self-employment tax deduction to line 21, Col. B Form 1NPR}$$

Note If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 21 of Form 1NPR.

Line 22 Self-employed SEP, SIMPLE, and qualified plans

Federal column Fill in the amount from line 28 of federal Form 1040.

Wisconsin column Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the following formula, as appropriate, to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 22 of Form 1NPR.
- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22 of Form 1NPR.

Formula to figure allowable Keogh deduction:

$$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}} \times \frac{\text{Keogh deduction included in line 28, Form 1040}}{\text{Keogh deduction allowable for Wisconsin to line 22, Col. B Form 1NPR}} = \text{Keogh deduction allowable for Wisconsin to line 22, Col. B Form 1NPR}$$

* Use net earnings only from the business that has the Keogh plan.

Line 22 instructions – continued

Formula to figure allowable self-employed SEP or SIMPLE deduction:

$$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}} \times \frac{\text{Self-employed SEP or SIMPLE deduction included in line 28, Form 1040}}{\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B Form 1NPR}} = \text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B Form 1NPR}$$

* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

Line 23 Self-employed health insurance deduction

Federal column Fill in the amount from line 29 of federal Form 1040.

Wisconsin column If you are self-employed, see the modification for medical care insurance on page 9. Fill in your Wisconsin self-employed medical care insurance deduction on line 23.

Line 24 Penalty on early withdrawal of savings

Federal column Fill in the amount from line 30 of federal Form 1040.

Wisconsin column *Nonresidents* – don't fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

Line 25 Alimony paid

Federal column Fill in the amount from line 31a of federal Form 1040.

Wisconsin column Fill in the amount of alimony paid from the federal column.

Line 26 IRA deduction

Federal column Fill in the amount from line 32 of federal Form 1040 or line 17 of Form 1040A.

Wisconsin column Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. (**Note** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.)
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse's allowable IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B.

$$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}} \times \frac{\text{Your IRA deduction from line 32, Form 1040, or line 17, Form 1040A}}{\text{IRA deduction allowable for Wisconsin to line 26, Col. B Form 1NPR}} = \text{IRA deduction allowable for Wisconsin to line 26, Col. B Form 1NPR}$$

* Do not reduce your wages by losses from self-employment. Do not include your spouse's wages or earnings from a trade or business.

Line 34 instructions – continued

■ **Line 27 Student loan interest deduction**

Federal column Fill in the amount from line 33 of federal Form 1040 or line 18 of Form 1040A.

Wisconsin column Fill in the amount of student loan interest deduction from the federal column. (**Note** You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone’s (such as your parent’s) federal tax return.)

■ **Line 28 Tuition and fees**

This line was reserved for federal tax purposes for the deduction for tuition and fees in case Congress extends the deduction to 2010. Even though the deduction may be extended for federal tax purposes, the extension would not apply for Wisconsin. Don’t fill in any amount on line 28.

■ **Line 29 Domestic production activities deduction**

Don’t fill in any amount on line 29. The Wisconsin definition of the Internal Revenue Code does not recognize the domestic production activities deduction.

■ **Line 30 Other adjustments**

Federal column Fill in the amount of the other adjustments (items listed below) which are included in the total on line 36 of Form 1040.

Note Federal Form 1040 does not provide separate lines for the following adjustments: Archer MSA deduction, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits, contributions to section 501(c)(18) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs involving certain unlawful discrimination claims, expenses related to income from the rental of personal property, and attorney fees and court costs in connection with an IRS award. Instead, these items are included in the total on line 36.

Wisconsin column Fill in the total of the other adjustments that are included in the total on line 36 of Form 1040 with the following exception: For any period in which you were not a resident of Wisconsin, do not include reforestation expenses related to property located outside Wisconsin, attorney fees and court costs involving an unlawful discrimination claim if the judgment or settlement resulting from the claim is not taxable by Wisconsin, or contributions to sections 403(b) and 501(c)(18) plans unless you had wages or trade or business income taxable by Wisconsin. If you had wages or trade or business income taxable by Wisconsin, your contributions to these plans must be prorated on the basis of your wages and net earnings from a trade or business taxable by Wisconsin to total wages and net earnings from a trade or business. Do not include attorney fees and court costs in connection with an IRS award.

■ **Line 32** Subtract line 31, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 32, Wisconsin column. If line 31, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

■ **Line 33** Subtract line 31, federal column, from line 16, federal column. Fill in the result on line 33, federal column. If line 31, federal column, is more than line 16, federal column, fill in 0.

■ **Line 34 Ratio of your Wisconsin income to federal income**

Divide the amount on line 32, Wisconsin column, by the amount on line 33, federal column. Fill in the result on line 34. Carry your decimal to four places, rounding off the fourth position. Don’t fill in more than

1.0000 or less than zero. If the amount on line 32 or line 33 is zero, fill in 1.0000 on line 34.

Example If \$14,000 is reported on line 32, Wisconsin column, and is divided by \$26,000 on line 33, federal column, the result is .5384615, or rounded is .5385.

■ **Line 35** Fill in the *larger* of Wisconsin income from line 32, column B or federal income from line 33, column A. (**Note** Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.)

■ **Line 36a** If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 36a. Complete line 36b and see the “Exception” for line 36c.

■ **Line 36b Aliens**

If for federal tax purposes you are a dual-status or nonresident alien for 2010, check line 36b and fill in 0 on line 36c. You can’t claim a standard deduction.

Exception If, at the end of 2010, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the Exception on page 7), do not check line 36b. Complete line 36c.

■ **Line 36c Standard deduction**

Go to the 2010 Standard Deduction Table on page 37 to find your standard deduction. Fill in your standard deduction on line 36c. See Exceptions below.

Exceptions

- **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** – You can’t claim a standard deduction. Fill in 0 on line 36c.
- **Dependents** If you (or your spouse if married filing a joint return) can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet below to figure your standard deduction.



If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 34 of Form 1NPR is larger than your Wisconsin income on line 32, column B, of Form 1NPR, fill in 0 on lines 37, 40, and 53 of Form 1NPR. You do not have to complete lines 38, 39, and 41-52.

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 37.	1. _____
2. Fill in the amount of your earned income*	2. _____
3. Addition amount	3. \$300.00
4. Add lines 2 and 3. If less than \$950, fill in \$950.	4. _____
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 36c of Form 1NPR	5. _____

* Earned income includes wages, salaries, tips, scholarships which are reported on a W-2, and other pay (line 1, federal column) and net earnings from self-employment (lines 6 and 12, federal column).

■ Line 38 Exemptions

Complete lines 38a and 38b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 38a and 38b on line 38c.

Line 38a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
 - 0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on line 5 of your federal return.
 - 1 – If you are single and did not check the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either “You” or “Spouse”) on line 5 of your federal return.
 - 2 – If you are married filing jointly and did not check either box on line 5 of your federal return.
- Federal Form 1040NR-EZ, your number of exemptions is 1.
- Federal Form 1040NR, your number of exemptions is found in box 7d of your federal return.

Line 38b

If you or your spouse were 65 or older, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 38b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 38a.

■ Line 40 Tax

Use the amount on line 39 to find your tax in the Tax Table that starts on page 40. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 39 is \$100,000 or more, use the Tax Computation Worksheet on page 46 to compute your tax. Fill in your tax on line 40.

■ Line 41 Wisconsin itemized deduction credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see following exceptions).

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with Form 1NPR.

Line 41 instructions – continued

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, not all of the amounts of these items that are deducted on federal Schedule A can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin.
- Interest – paid to purchase a second home located outside Wisconsin.
 - paid to purchase a residence which is a boat.
 - paid to purchase or hold U.S. government securities.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster area.

Note The line references on Schedule 1 are to Schedule A of federal Form 1040. If you are filing federal Form 1040NR, fill in only the amounts from line 7 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1 and the amount from line 8 on line 4 if the casualty loss is directly related to a federally-declared disaster area.

■ Line 42 School property tax credit

Nonresidents – don’t fill in any amount on these lines. Nonresidents aren’t eligible for the school property tax credit.

Note If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Part-year and full-year residents – read the following instructions if you paid rent during 2010 for living quarters used as your principal home or property taxes during 2010 on your home.

Note You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

Special cases

If you paid both property taxes and rent You may claim both the renter’s credit and the homeowner’s credit. The total combined credit claimed on lines 42a and 42b can’t be more than \$300 (\$150 if married filing a separate return or if married filing as head of household).

Married persons filing a joint return Figure your credit by using the rent and property taxes paid by both spouses.

Married persons filing separate returns or married persons filing as head of household Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons who jointly own a home or share rented living quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 42a and 42b.

Line 42a instructions – continued

Line 42a How do I figure the renter’s school property tax credit

Step 1 Rent paid in 2010 Fill in on the appropriate line(s) the total rent that you paid in 2010 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don’t have to be located in Wisconsin. Don’t include any rent that you may claim as a business expense. Don’t include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2010 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 2010. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2010, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Use the Renter’s School Property Tax Credit Table below to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 42a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the following worksheet.

Renter’s Worksheet	
<i>(Complete only if Exception described above applies)</i>	
1. Credit for rent with heat included (from Col. 1 of Table below)	1. _____
2. Credit for rent where heat not included (from Col. 2 of Table below)	2. _____
3. Add lines 1 and 2. Fill in on line 42a of Form 1NPR*	3. _____
*Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

Renter’s School Property Tax Credit Table*

If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:		If Rent Paid is:		Your Line 42a Credit is:	
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See “Special cases” on page 23.

Line 42b How do I figure the homeowner’s school property tax credit

Step 1 Property taxes paid on home in 2010 Fill in the amount of property taxes you *paid* in 2010 on your home. Your home doesn’t have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2010.

Property taxes are further limited as follows:

- If you bought or sold your home during 2010, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- If you owned a mobile home during 2010, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 42a.)
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you can claim a credit based on \$750 of taxes.

Step 2 Use the Homeowner’s School Property Tax Credit Table in the next column to figure your credit. Fill in the amount of your credit on line 42b.

Caution If you are also claiming the renter’s credit on line 42a, the total of your renter’s and homeowner’s credits can’t be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Line 48 Armed forces member credit

Nonresidents and part-year residents – don’t fill in any amount. Only full-year Wisconsin residents are eligible for the armed forces member credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the armed forces member credit.

Full-year residents – read the instructions that follow.

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2010, and

Homeowner’s School Property Tax Credit Table*

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 42b Credit is	At Least	But Less Than	Line 42b Credit is	At Least	But Less Than	Line 42b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500 or more	300	
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See “Special cases” on page 23.

Line 48 instructions – continued

- The military pay was for services performed **while stationed outside the United States**.

Note You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Modifications for line 1 on page 10 for information on the exclusion.

The credit is equal to the military pay received for services performed while stationed outside the United States, but not more than \$300.

Line 49 Historic rehabilitation credits

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

Line 49 instructions – continued

If you qualify to claim either of the historic rehabilitation credits, complete Schedule HR. Fill in the amount from Schedule HR on line 49. Enclose Schedule HR and the required certification.

Exception If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Fill in the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 on line 49. Enclose a copy of the schedules with Form 1NPR.

■ **Line 50 Working families tax credit**

Nonresidents and part-year residents – don’t fill in any amount. Only full-year residents are eligible for the working families tax credit.

Note If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

Full-year residents – If you are married filing a joint return, read the instructions which follow.

Note You may not claim the working families tax credit if you may be claimed as a dependent on another person’s (for example, your parent’s) income tax return.

- If the amount on line 32 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 47 of Form 1NPR. Fill in the amount of your credit on line 50 of Form 1NPR.
- If the amount on line 32 of Form 1NPR is more than \$18,000 but less than \$19,000, use the worksheet below to compute your credit.
- If the amount on line 32 of Form 1NPR is \$19,000 or more, leave line 50 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2010
- Line 32 of Form 1NPR is \$18,000 or less
- Line 32 of Form 1NPR is \$19,000 or more
- You may be claimed as a dependent on another person's return.

1. Amount from line 47 of Form 1NPR 1. _____
2. Amount from lines 48 and 49 of Form 1NPR . . 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in \$19,000 4. _____
5. Fill in amount from line 32 of Form 1NPR 5. _____
6. Subtract line 5 from line 4 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 50 of Form 1NPR 8. _____

■ **Line 51 Certain nonrefundable credits**

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming, with Form 1NPR.** Fill in the amount from line 5 of Schedule CR on line 51. See page 6 for information on obtaining Schedule CR.



• **Schedule PE – Postsecondary Education Credit** The postsecondary education credit is based on a percentage of the tuition paid by a business for an individual to participate in an education program of a qualified postsecondary institution. The credit may be claimed for the taxable year in which the individual graduates from a course of instruction. Complete Schedule PE.



• **Schedule WC – Water Consumption Credit** The water consumption credit is available to an industrial customer of a municipal water utility that is located in a federal renewal community zone in Wisconsin, and whose average annual water consumption from that utility for a 24-month period exceeds 1,000,000 Ccf. Complete Schedule WC.

• **Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from an estate or trust.

• **Film Production Company Investment Credit Carryforward – Nonrefundable Portion** See Part IV of Schedule FP.

■ **Line 54 Alternative minimum tax**

You may be liable for the Wisconsin alternative minimum tax if your return includes any of the following items.

1. Accelerated depreciation.
2. Amortization of certified pollution control facilities or depletion.
3. Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling costs, circulation, research, or mining costs.
5. Income or (loss) from tax-shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
8. Investment interest expense.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or cooperative.

To see if you owe this tax, get Schedule MT and its instructions.

■ Line 56 Married couple credit

You may claim the married couple credit if:

- you are married filing a joint return,
- both you and your spouse have qualified earned income taxable by Wisconsin, and
- you do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income, or Form 4563 to claim an exclusion of income from sources in United States possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form 1NPR. Figure qualified earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

“Earned income” includes *taxable* wages, salaries, tips, other employee compensation, scholarships and fellowships (only amounts reported on a W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn’t include deferred compensation (even though it may be reported on a W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don’t consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.


Example You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1NPR for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

■ Line 57 Other credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce approval or certification with Form 1NPR.** Fill in the amount from line 18 of Schedule CR on line 57. See page 6 for information on obtaining Schedule CR.

- **Schedule FP – Film production services credit carryforward – Nonrefundable portion** See Part III of Schedule FP.
- **Schedule MS – Manufacturer’s sales tax credit** If you had unused manufacturer’s sales tax credit of \$25,000 or less from 1998 through 2005 that you were unable to use for 2006-2009, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Schedule MI – Manufacturing investment credit** Persons certified by the Department of Commerce may be able to claim the manufacturing investment credit. See Schedule MI.
- **Schedule DI – Dairy and livestock farm investment credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin.
- **Schedule EB – Ethanol and biodiesel fuel pump credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel. See Schedule EB.

Line 57 instructions – continued

- **Schedule DC – Development zones credits** Tax credits may be available to persons doing business in Wisconsin development zones.
- **Schedule TC – Technology zone credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- **Schedule ED – Economic development tax credit** The economic development tax credit may be claimed by persons certified by the Department of Commerce and authorized by that department to claim the credit. See Schedule ED.
- **Schedule VC (Part II) – Early stage seed investment credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the Department of Commerce that the fund manager invests in a certified business. See Schedule VC.
- **Schedule VC (Part I) – Angel investment credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the Department of Commerce. See Schedule VC.
- **Schedule IE – Internet equipment credit** A credit is available based on the purchase of Internet equipment used in the broadband market. The amount of credit must be certified by the Department of Commerce (DOC). See Schedule IE.
-  • **Schedule JT – Jobs Tax Credit** A credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the Department of Commerce. Credits are awarded by the Department of Commerce. Complete Schedule JT.

■ Line 58 Credit for net income tax paid to another state

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 58. Be sure to enter in the space on line 58 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number “99” in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state’s return.

Caution Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state’s return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

■ Line 61 Recycling surcharge

The recycling surcharge applies to individuals who have trade or business activities in Wisconsin (including activities as a statutory employee) and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

Line 61 instructions – continued

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 61 of Form 1NPR. Enclose a copy of Schedule RS with Form 1NPR.

Line 62 Sales and use tax due on out-of-state purchases

Did you make any taxable purchases from out-of-state firms during 2010 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 62 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, jewelry, coins purchased for more than face value, etc.

Example You purchased \$300 of clothing through a catalog or over the Internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 62 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart below)	x _____ %
3. Amount of sales and use tax due for 2010 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 62 of Form 1NPR	\$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2010.

a. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
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b. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha	
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c. If storage, use, or consumption in 2010 was in Fond du Lac County, the tax rate was 5% before April 1, 2010, and 5.5% on April 1, 2010, and after.

d. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5%:

Calumet	Menominee	Sheboygan
Kewaunee	Outagamie	Winnebago
Manitowoc		

Line 63 Advance Earned Income Credit

Fill in the amount of Wisconsin advance earned income credit payments you received in 2010. These payments are shown as WEIC in box 14 of Form W-2.

Line 64 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 64a through 64i. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 64a through 64i and fill in the total on line 64j.

Line 64a Endangered resources donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 64a.

Line 64b Packers football stadium donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 64b.

Line 64c Breast cancer research donation Your breast cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for breast cancer research projects. Fill in the amount you want to donate on line 64c.

Line 64d Veterans trust fund donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 64d.

Line 64e Multiple sclerosis donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 64e.

Line 64f Firefighters memorial donation You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 64f.

Line 64g Prostate cancer research donation Your prostate cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for prostate cancer research projects. Fill in the amount you want to donate on line 64g.

Line 64h Military family relief fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 64h.

Line 64i Second Harvest Your donation to the Second Harvest food banks to support efforts to feed the hungry will be divided as follows: 65% to Second Harvest in Milwaukee; 20% to Second Harvest in Madison; and 15% to Second Harvest in Eau Claire. The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 64i.

Line 66 instructions – continued

■ **Line 65 Penalties on IRAs, other retirement plans, MSAs, etc.**

Nonresidents – don't fill in this line. *Part-year and full-year residents* – fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on IRAs, other qualified retirement plans, etc., (from line 58 of federal Form 1040). Do not include any amount from line 8 or 49 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, and 53 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 58 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 60 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 65. Multiply the amount filled in by .33 (33%) and fill in the result on line 65. If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 or 5330 with your Form 1NPR.

Note The following items are subject to a Wisconsin penalty due to a difference in the federal and Wisconsin treatment. (See Items 11 and 12 of the Wisconsin Schedule I instructions.)

- If you were required to include an amount in Wisconsin income due to the exchange of an annuity contract for a long-term care insurance contract or when annuity cash value is applied to a long-term care insurance rider, you may be subject to a Wisconsin penalty for a premature distribution from an annuity contract. If you were under age 59½ at the time of the exchange or application of the annuity cash value, fill in 10% of the taxable amount in the space provided by line 65. Multiply the amount filled in by .33 (33%) and fill in the result on line 65.
- If you were required to include an amount in Wisconsin income due to a rollover of a distribution from a 401(k) or 403(b) plan to a designated Roth account, you are subject to penalties for a premature distribution and for an excess contribution to a designated Roth account. Include 6% of the taxable rollover amount in the space provided by line 65. If you were under age 59½, also include 10% of the taxable amount in the space provided by line 65. Multiply the amount filled in by .33 (33%) and fill in the result on line 65.

Note You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the modifications for line 10 for “other retirement benefits” for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

■ **Line 66 Credit repayments and other penalties**

If you are required to repay a Wisconsin credit or are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person, fill in the amount of the repayment or penalty on line 66.

- **Recapture of development zones investment credit** You may be required to recapture development zones investment credit if you disposed of or stopped using in a development zone any property for which you claimed the investment credit in a prior year. See Part IV of Schedule DC for further information. Fill in the amount from line 34 of Schedule DC on line 66.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.

- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment.

- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

■ **Line 68 Wisconsin income tax withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 [or W-2c if corrected], W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC or from Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 68. Paper clip readable copies of your withholding statements to page 1 of Form 1NPR.

Note Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R.

CAUTION Nonresident entertainers who are claiming credit for cash deposits or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as estimated tax paid on line 69. Do not claim such amounts on line 68.

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read.
2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

■ Line 69 2010 Wisconsin estimated tax paid and amount applied from 2009 return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2010. Include any overpayment from your 2009 return that you were allowed as credit to your 2010 Wisconsin estimated tax.

To verify the amount of your 2010 estimated Wisconsin income tax payments, go to the department's web site at <https://ww2.revenue.wi.gov/PaymentInquiry/application>. Delays in processing your return will occur if there is a difference between the amount of payments you claim and the amount of payments the department has on record.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2009 returns that you and your spouse were allowed as credit to 2010 Wisconsin estimated tax.

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 2010.

Name change Did you change your name because of marriage or divorce? If so, and you made estimated tax payments using your former name, paper clip a statement to the front of Form 1NPR. On the statement, explain all the payments you and your spouse made for 2010 and the name(s) and social security number(s) under which you made them.

Note Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as an estimated tax payment on line 69. Enclose the copy of your receipt for payment with Form 1NPR.

CAUTION If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 69. Withholding from a pass-through entity should be included on line 68.

■ Line 70 Earned income credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 70.

Line 70 instructions – continued

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a "qualifying child").

Step 2 Fill in the **federal earned income credit** from line 41a of federal Form 1040A or line 64a of Form 1040.

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	14%
3 or more	43%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 70. This is your Wisconsin earned income credit.

Enclosures with your return You must enclose a copy of your completed federal Schedule EIC with Form 1NPR. Failure to provide this information may delay your refund.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 70. Write "EIC" in the space to the right of line 70. Complete your return through line 75 of Form 1NPR. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1NPR.

■ Line 71 Farmland preservation credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 18 of your Schedule FC on line 71a. Fill in the amount from line 13 of Schedule FC-A on line 71b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form 1NPR.

■ Line 72 Repayment credit

If you repaid during 2010, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 2010.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 72 of Form 1NPR. Enclose a statement showing how you computed your credit.

Line 73 Homestead credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

Note If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 73. Enclose your completed Schedule H with Form 1NPR.

Line 74 Eligible veterans and surviving spouses property tax credit

Nonresidents – don't fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. *Part-year and full-year residents* – read the instructions below.

Who may claim the credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of one of the following, as certified by the Wisconsin Department of Veterans Affairs:

- An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and who, while a resident of Wisconsin, died while on active duty.
- An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service; and who had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.
- An individual who had served in the National Guard or a reserve component of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into that service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

"Eligible veteran" means an individual who is certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Line 74 instructions – continued

Computing the credit The credit is equal to the property taxes paid during the year on the claimant's principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense.

"Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Complete the following worksheet if your principle dwelling is located on more than one acre of land.

Worksheet If Property Tax Bill Shows More than 1 Acre of Land	
1. Assessed value of land (from tax bill) . . . 1.	_____
2. Number of acres of land 2.	_____
3. Divide line 1 by line 2 3.	_____
4. Assessed value of principal dwelling . . . 4.	_____
5. Add line 3 and line 4 5.	_____
6. Total assessed value of all land and improvements (from tax bill) 6.	_____
7. Divide line 5 by line 6 7.	_____
8. Net property taxes paid 8.	_____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit 9.	_____

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants-in-common, use only that part of property taxes paid that reflects the ownership percentage of the claimant.

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling.
- *Married filing a separate return* If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling.

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, "property taxes" includes monthly mobile home municipal permit fees you paid to the municipality.

Line 74 instructions – continued

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of eligibility for the credit If you did not claim the credit in a prior year, before claiming the credit for 2010, you must request certification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at www.dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The Wisconsin Department of Veterans Affairs will send you a certification of your eligibility.

Note You do not have to obtain certification from the WDVA for 2010 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a certification with your return.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2010, and the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

 **Line 75 Refundable credits from Schedule CR**


If you are claiming any of the refundable credits listed below, you must complete Schedule CR. **Enclose Schedule CR along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce approval or certification with Form 1NPR.** Fill in the amount from line 27 of Schedule CR on line 75. See page 6 for information on obtaining Schedule CR.


- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The Department of Commerce must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy manufacturing facility investment credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule DM – Dairy cooperatives credit** The dairy manufacturing facility investment credit can be computed by dairy cooperatives. The cooperative computes the credit and allocates the credit to its patrons. See Schedule DM.
- **Schedule MP – Meat processing facility investment credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule MP.

Line 75 instructions – continued

- **Schedule FP – Film production company investment credit** The film production company investment credit is available for expenses that relate to establishing or operating a film production company in Wisconsin. The Department of Commerce must certify the expenses. See Schedule FP.

- **Schedule FP – Film production services credit** Credits are available for a film production company. The application for the credit must be approved by the Department of Commerce. See Schedule FP.

 • **Schedule WB – Woody biomass harvesting and processing credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The Department of Commerce must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.

 • **Schedule FW – Food processing plant and food warehouse investment credit** The food processing plant and food warehouse investment credit is based on the amount paid in the year for food processing or food warehousing modernization or expansion. The Department of Commerce must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule FW.

■ **Line 76 Amended return – amount previously paid**

Complete this line only if this is an amended 2010 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2010 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ **Line 78 Amended return – amount previously refunded**

Complete this line only if this is an amended 2010 Form 1NPR. Fill in the refund from your original 2010 return (not including the amount applied to your 2011 estimated tax). This is generally the amount from line 81 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2010 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 76 instead of line 78.

■ **Line 80 Amount you overpaid**

Is line 79 more than line 67? If so, subtract line 67 from line 79 and fill in the difference on line 80. This is the amount you overpaid.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 84 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 80, reduce the amount on line 80 by the amount of underpayment interest on line 84.

■ Line 81 Refund

Fill in on line 81 the amount from line 80 that you want refunded to you.

Note If you are divorced, see item 6 on page 34. You may be required to enclose a copy of your judgment of divorce with your return.

■ Line 82 Amount applied to 2011 estimated tax

Fill in on line 82 the amount, if any, of the overpayment on line 80 you want applied to your 2011 estimated tax.

If you are married filing a joint return, we will apply the amount on line 82 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 82 to your separate estimated tax.

Note If this is an amended return, the amount to fill in on line 82 will generally be the amount to be applied to your 2011 estimated tax from line 82 of your original Form 1NPR. However, if you file your amended return during 2011, you may increase or reduce this amount.

■ Line 83 Amount you owe

Is line 67 more than line 79? If so, subtract line 79 from line 67 and fill in the difference on line 83. This is the amount you owe with your return.

Note

If the amount you owe with your return is \$200 or more or you made late estimated tax payments, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 84 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 84 in the amount you fill in on line 83.

You can pay online or by check, money order, or credit card. **Do not** include any 2011 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay online Go to the department’s web site at: www.revenue.wi.gov/eserv/efit3.html%20.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer’s name on the memo line of the check.

If you e-filed your return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1NPR in the upper left corner

Line 83 instructions – continued

the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
www.officialpayments.com

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount. For more information concerning payments and to obtain the *Installment Agreement Request Form* (Form A-771), consult the Department of Revenue web site at www.revenue.wi.gov.

Note Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

■ Line 84 Underpayment interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see “Who must pay estimated tax?” on page 36.

Underpayment interest applies if:

- Line 83 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 60 plus the amount on line 61, minus the amounts on lines 70 through 75.

Exceptions You will not owe underpayment interest if your 2009 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies:

1. You had no tax liability for 2009 and you were a Wisconsin resident for all of 2009, or
2. The amounts on lines 68 and 69 on your 2010 return are at least as much as the tax shown on your 2009 return. Your estimated tax payments for 2010 must have been made on time and for the required amount.

Line 84 instructions – continued

The tax shown on your 2009 return is the amount on line 60 plus the amount on line 61 of 2009 Form 1NPR minus the amounts on lines 70 through 76.

Fill in the exception code in the brackets to the left of line 84 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U for further information on the exception codes.

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2011. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 84. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 84. Add the amount of the underpayment interest to any tax due and fill in the total on line 83. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 80. Enclose Schedule U with your Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer, family member, friend, or any other person you choose to discuss your 2010 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check “Yes,” you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit Form A-222 (*Power of Attorney*).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2011 tax return. This is April 15, 2012, for most people.

■ **Sign and date your return** Sign and date your return in the space provided on page 4. Form 1NPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

■ **Assembling your return** Begin by putting the four pages of Form 1NPR in numerical order. Then, attach, using a **paper clip**, the following in the order listed.

Exception If you are including Schedule H, please staple all attachments to Form 1NPR.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR. No attachment is required if you are paying by credit card or online.
2. **W-2s and other withholding statements** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2C, W-2G, 1042S, 1099-G, 1099-R, and 1099-MISC and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form 1NPR.
3. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT.
4. **Federal return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.
5. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. **Divorce decree** –
 - *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1NPR. Fill in “04” in the Special Conditions box located under the name and address area on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
 - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the apportionment of the tax refund with your Form 1NPR. Fill in “04” in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.
7. **Injured spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Wisconsin return. Fill in “05” in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Where to file** Mail your return to the Wisconsin Department of Revenue:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if Schedule H attached)</i>
PO Box 268	PO Box 59	PO Box 34
Madison WI	Madison WI	Madison WI
53790-0001	53785-0001	53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.

■ **Private delivery services** You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

■ **Penalties for not filing returns or filing incorrect returns** If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

A. Effect of Wisconsin Law Changes for 2008 and 2009

If you made Schedule I adjustments on your 2008 or 2009 Wisconsin income tax return, you may now be able to file an amended return for 2008 or 2009.

Wisconsin law was amended in 2010 to provide that certain changes made to federal law by Public Law 110-245, the Heroes Earnings Assistance and Relief Act of 2008, also apply for Wisconsin for 2008 and 2009. If you made Schedule I adjustments related to (1) Qualified Reservist Retirement Plan Distributions, (2) Military Death Benefits Contributed to Roth IRA or Coverdell ESA, or (3) State or Local Bonuses for Combat Veterans, you may file a 2008 or 2009 amended return. An amended return must be filed within four years of the unextended due date of the original return.

Were you audited by the Internal Revenue Service?

Did the Internal Revenue Service adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report by either:

(1) Including it with an amended Form 1NPR that reflects the federal adjustments, or

(2) Mailing the copy to:

Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

Are you amending your federal return or other state return?

If you filed an amended return with the Internal Revenue Service or another state, you generally must also file an amended Wisconsin return within 90 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

How is an amended return filed?

If you filed your original return on Form 1NPR and then find that you made an error, fill in another Form 1NPR. Check the box above the social security number to indicate this is an amended return. Fill in lines 1 through 75 using the corrected amounts of your income, deductions, and credits.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your return (April 15, 2011).

Figure the interest charge on the additional tax you owe. In the area below line 83, write in the amount of interest. Label it "interest charge."

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

Enclose with your amended Form 1NPR an explanation of the changes you made and the reasons for those changes. If you owe an additional amount, enclose your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to:

Wisconsin Department of Revenue
PO Box 8991
Madison WI 53708-8991



Who must pay estimated tax?

If your 2011 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either:

- Make estimated tax payments for 2011 in installments beginning April 18, 2011, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2011 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you don't make required estimated tax payments, you may be charged interest. For more information, contact our Customer Service Bureau at (608) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2011 and don't receive the form in the mail, go to our web site at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

CAUTION If filing an estimated tax payment for 2011, be sure to use a 2011 Form 1-ES.

Do you need a copy of your Wisconsin return from a prior year?

The Department of Revenue will provide copies of your returns for prior years for a fee. Persons requesting copies should complete Form P-521, *Request for Copies of Previously Filed Tax Returns or Forms W-2*. Include all required information and fee with Form P-521. Form P-521 is available from the department's web site at www.revenue.wi.gov.

2010 Standard Deduction Table For Form 1NPR Filers

Caution Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 36b.

If your federal income (line 33 of Form 1NPR) is—		And you are —				If your federal income (line 33 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is—						Your standard deduction is—			
0	8,940	9,300	16,750	7,960	12,010	32,000	32,500	7,039	14,094	3,350	7,768
8,940	9,000	9,300	16,750	7,954	12,010	32,500	33,000	6,979	13,995	3,251	7,656
9,000	9,500	9,300	16,750	7,899	12,010	33,000	33,500	6,919	13,896	3,152	7,543
9,500	10,000	9,300	16,750	7,800	12,010	33,500	34,000	6,859	13,797	3,053	7,430
10,000	10,500	9,300	16,750	7,701	12,010	34,000	34,500	6,799	13,698	2,954	7,318
10,500	11,000	9,300	16,750	7,602	12,010	34,500	35,000	6,739	13,599	2,855	7,205
11,000	11,500	9,300	16,750	7,503	12,010	35,000	35,500	6,679	13,500	2,756	7,093
11,500	12,000	9,300	16,750	7,404	12,010	35,500	36,000	6,619	13,402	2,658	6,980
12,000	12,500	9,300	16,750	7,305	12,010	36,000	36,500	6,559	13,303	2,559	6,868
12,500	13,000	9,300	16,750	7,206	12,010	36,500	37,000	6,499	13,204	2,460	6,755
13,000	13,500	9,300	16,750	7,108	12,010	37,000	37,500	6,439	13,105	2,361	6,642
13,500	14,000	9,259	16,750	7,009	11,933	37,500	38,000	6,379	13,006	2,262	6,530
14,000	14,500	9,199	16,750	6,910	11,821	38,000	38,500	6,319	12,907	2,163	6,417
14,500	15,000	9,139	16,750	6,811	11,708	38,500	39,000	6,259	12,808	2,064	6,305
15,000	15,500	9,079	16,750	6,712	11,596	39,000	39,500	6,199	12,709	1,965	6,199
15,500	16,000	9,019	16,750	6,613	11,483	39,500	40,000	6,139	12,610	1,866	6,139
16,000	16,500	8,959	16,750	6,514	11,371	40,000	40,500	6,079	12,512	1,768	6,079
16,500	17,000	8,899	16,750	6,415	11,258	40,500	41,000	6,019	12,413	1,669	6,019
17,000	17,500	8,839	16,750	6,316	11,145	41,000	41,500	5,959	12,314	1,570	5,959
17,500	18,000	8,779	16,750	6,218	11,033	41,500	42,000	5,899	12,215	1,471	5,899
18,000	18,500	8,719	16,750	6,119	10,920	42,000	42,500	5,839	12,116	1,372	5,839
18,500	19,000	8,659	16,750	6,020	10,808	42,500	43,000	5,779	12,017	1,273	5,779
19,000	19,500	8,599	16,665	5,921	10,695	43,000	43,500	5,719	11,918	1,174	5,719
19,500	20,000	8,539	16,566	5,822	10,583	43,500	44,000	5,659	11,819	1,075	5,659
20,000	20,500	8,479	16,467	5,723	10,470	44,000	44,500	5,599	11,720	976	5,599
20,500	21,000	8,419	16,368	5,624	10,357	44,500	45,000	5,539	11,622	877	5,539
21,000	21,500	8,359	16,269	5,525	10,245	45,000	45,500	5,479	11,523	779	5,479
21,500	22,000	8,299	16,171	5,426	10,132	45,500	46,000	5,419	11,424	680	5,419
22,000	22,500	8,239	16,072	5,328	10,020	46,000	46,500	5,359	11,325	581	5,359
22,500	23,000	8,179	15,973	5,229	9,907	46,500	47,000	5,299	11,226	482	5,299
23,000	23,500	8,119	15,874	5,130	9,795	47,000	47,500	5,239	11,127	383	5,239
23,500	24,000	8,059	15,775	5,031	9,682	47,500	48,000	5,179	11,028	284	5,179
24,000	24,500	7,999	15,676	4,932	9,569	48,000	48,500	5,119	10,929	185	5,119
24,500	25,000	7,939	15,577	4,833	9,457	48,500	49,000	5,059	10,830	86	5,059
25,000	25,500	7,879	15,478	4,734	9,344	49,000	49,500	4,999	10,732	0	4,999
25,500	26,000	7,819	15,379	4,635	9,232	49,500	50,000	4,939	10,633	0	4,939
26,000	26,500	7,759	15,280	4,536	9,119	50,000	50,500	4,879	10,534	0	4,879
26,500	27,000	7,699	15,182	4,438	9,006	50,500	51,000	4,819	10,435	0	4,819
27,000	27,500	7,639	15,083	4,339	8,894	51,000	51,500	4,759	10,336	0	4,759
27,500	28,000	7,579	14,984	4,240	8,781	51,500	52,000	4,699	10,237	0	4,699
28,000	28,500	7,519	14,885	4,141	8,669	52,000	52,500	4,639	10,138	0	4,639
28,500	29,000	7,459	14,786	4,042	8,556	52,500	53,000	4,579	10,039	0	4,579
29,000	29,500	7,399	14,687	3,943	8,444	53,000	53,500	4,519	9,940	0	4,519
29,500	30,000	7,339	14,588	3,844	8,331	53,500	54,000	4,459	9,842	0	4,459
30,000	30,500	7,279	14,489	3,745	8,218	54,000	54,500	4,399	9,743	0	4,399
30,500	31,000	7,219	14,390	3,646	8,106	54,500	55,000	4,339	9,644	0	4,339
31,000	31,500	7,159	14,292	3,548	7,993	55,000	55,500	4,279	9,545	0	4,279
31,500	32,000	7,099	14,193	3,449	7,881	55,500	56,000	4,219	9,446	0	4,219

2010 Standard Deduction Table For Form 1NPR Filers (continued from page 37)

If your federal income (line 33 of Form 1NPR) is—		And you are —				If your federal income (line 33 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is—						Your standard deduction is—			
56,000	56,500	4,159	9,347	0	4,159	81,000	81,500	1,159	4,403	0	1,159
56,500	57,000	4,099	9,248	0	4,099	81,500	82,000	1,099	4,304	0	1,099
57,000	57,500	4,039	9,149	0	4,039	82,000	82,500	1,039	4,205	0	1,039
57,500	58,000	3,979	9,050	0	3,979	82,500	83,000	979	4,106	0	979
58,000	58,500	3,919	8,952	0	3,919	83,000	83,500	919	4,007	0	919
58,500	59,000	3,859	8,853	0	3,859	83,500	84,000	859	3,908	0	859
59,000	59,500	3,799	8,754	0	3,799	84,000	84,500	799	3,809	0	799
59,500	60,000	3,739	8,655	0	3,739	84,500	85,000	739	3,710	0	739
60,000	60,500	3,679	8,556	0	3,679	85,000	85,500	679	3,611	0	679
60,500	61,000	3,619	8,457	0	3,619	85,500	86,000	619	3,513	0	619
61,000	61,500	3,559	8,358	0	3,559	86,000	86,500	559	3,414	0	559
61,500	62,000	3,499	8,259	0	3,499	86,500	87,000	499	3,315	0	499
62,000	62,500	3,439	8,160	0	3,439	87,000	87,500	439	3,216	0	439
62,500	63,000	3,379	8,062	0	3,379	87,500	88,000	379	3,117	0	379
63,000	63,500	3,319	7,963	0	3,319	88,000	88,500	319	3,018	0	319
63,500	64,000	3,259	7,864	0	3,259	88,500	89,000	259	2,919	0	259
64,000	64,500	3,199	7,765	0	3,199	89,000	89,500	199	2,820	0	199
64,500	65,000	3,139	7,666	0	3,139	89,500	90,000	139	2,721	0	139
65,000	65,500	3,079	7,567	0	3,079	90,000	90,500	79	2,623	0	79
65,500	66,000	3,019	7,468	0	3,019	90,500	91,000	19	2,524	0	19
66,000	66,500	2,959	7,369	0	2,959	91,000	91,500	0	2,425	0	0
66,500	67,000	2,899	7,270	0	2,899	91,500	92,000	0	2,326	0	0
67,000	67,500	2,839	7,172	0	2,839	92,000	92,500	0	2,227	0	0
67,500	68,000	2,779	7,073	0	2,779	92,500	93,000	0	2,128	0	0
68,000	68,500	2,719	6,974	0	2,719	93,000	93,500	0	2,029	0	0
68,500	69,000	2,659	6,875	0	2,659	93,500	94,000	0	1,930	0	0
69,000	69,500	2,599	6,776	0	2,599	94,000	94,500	0	1,831	0	0
69,500	70,000	2,539	6,677	0	2,539	94,500	95,000	0	1,733	0	0
70,000	70,500	2,479	6,578	0	2,479	95,000	95,500	0	1,634	0	0
70,500	71,000	2,419	6,479	0	2,419	95,500	96,000	0	1,535	0	0
71,000	71,500	2,359	6,380	0	2,359	96,000	96,500	0	1,436	0	0
71,500	72,000	2,299	6,282	0	2,299	96,500	97,000	0	1,337	0	0
72,000	72,500	2,239	6,183	0	2,239	97,000	97,500	0	1,238	0	0
72,500	73,000	2,179	6,084	0	2,179	97,500	98,000	0	1,139	0	0
73,000	73,500	2,119	5,985	0	2,119	98,000	98,500	0	1,040	0	0
73,500	74,000	2,059	5,886	0	2,059	98,500	99,000	0	941	0	0
74,000	74,500	1,999	5,787	0	1,999	99,000	99,500	0	843	0	0
74,500	75,000	1,939	5,688	0	1,939	99,500	100,000	0	744	0	0
75,000	75,500	1,879	5,589	0	1,879	100,000	100,500	0	645	0	0
75,500	76,000	1,819	5,490	0	1,819	100,500	101,000	0	546	0	0
76,000	76,500	1,759	5,391	0	1,759	101,000	101,500	0	447	0	0
76,500	77,000	1,699	5,293	0	1,699	101,500	102,000	0	348	0	0
77,000	77,500	1,639	5,194	0	1,639	102,000	102,500	0	249	0	0
77,500	78,000	1,579	5,095	0	1,579	102,500	103,000	0	150	0	0
78,000	78,500	1,519	4,996	0	1,519	103,000	103,500	0	51	0	0
78,500	79,000	1,459	4,897	0	1,459	103,500	103,510	0	1	0	0
79,000	79,500	1,399	4,798	0	1,399						
79,500	80,000	1,339	4,699	0	1,339	103,510	or over	0	0	0	0
80,000	80,500	1,279	4,600	0	1,279						
80,500	81,000	1,219	4,501	0	1,219						

Appearing below is an alphabetical listing of Wisconsin school districts. *Full-year and part-year residents* – refer to this listing and find the number of the district in which you lived on December 31, 2010. If you moved out of Wisconsin during 2010, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. *Nonresidents* – don't fill in this line.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLEAR LAKE	1127	GREENFIELD	2303	MC FARLAND	3381	PESHIGO	4305	STEVENS POINT	5607
ADAMS-FRIENDSHIP	0014	CLINTON	1134	GREEN LAKE	2310	MEDFORD	3409	PEWAUKEE	4312	STOCKBRIDGE	5614
ALBANY	0063	CLINTONVILLE	1141	GREENWOOD	2394	MELLEN	3427	PHELPS	4330	STOUGHTON	5621
ALGOMA	0070	COCHRANE-		GRESHAM	2415	MELROSE-MINDORO	3428	PHILLIPS	4347	STRATFORD	5628
ALMA	0084	FOUNTAIN CITY	1155			MENASHA	3430	PITTSVILLE	4368	STURGEON BAY	5642
ALMA CENTER	0091	COLBY	1162	HAMILTON	2420	MENOMINEE INDIAN	3434	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMOND-		COLEMAN	1169	HARTFORD UHS.	*	MENOMONEE FALLS	3437	PLUM CITY	4459	SUPERIOR	5663
BANCROFT	0105	COLFAX	1176	HAYWARD	2478	MENOMONIE	3444	PLYMOUTH	4473	SURING	5670
ALTOONA	0112	COLUMBUS	1183	HIGHLAND	2527	MEQUON-		PORTAGE	4501		
AMERY	0119	CORNELL	1204	HILBERT	2534	THIENSVILLE	3479	PORT EDWARDS	4508	THORP	5726
ANTIGO	0140	CRANDON	1218	HILLSBORO	2541	MERCER	3484	PORT WASHINGTON-		THREE LAKES	5733
APPLETON	0147	CRIVITZ	1232	HOLMEN	2562	MERRILL	3500	SAUKVILLE	4515	TIGERTON	5740
ARCADIA	0154	CUBA CITY	1246	HORICON	2576	MIDDLETON-CROSS		POTOSI	4529	TOMAH	5747
ARGYLE	0161	CUDAHY	1253	HORTONVILLE AREA	2583	PLAINS	3549	POYNETTE	4536	TOMAHAWK	5754
ARROWHEAD UHS.	*	CUMBERLAND	1260	HOWARD-SUAMICO	2604	MILTON	3612	PRAIRIE DU CHIEN	4543	PRAIRIE DU CHIEN	5754
ASHLAND	0170			HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE FARM	4557	TRI-COUNTY	5754
ASHWAUBENON	0182	D C EVEREST	4970	HUDSON	2611	MINERAL POINT	3633	PRENTICE	4571	TURTLE LAKE	5810
ATHENS	0196	DARLINGTON	1295	HURLEY	2618	MISHCOT	3661	PRESCOTT	4578	TWO RIVERS	5824
AUBURNDALE	0203	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRINCETON	4606		
AUGUSTA	0217	DE FOREST	1316			MONONA GROVE	3675	PULASKI	4613	UNION GROVE UHS.	*
		DELAVAN-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682			UNITY	0238
BALDWIN-WOODVILLE	0231	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTELEONE	3689	RACINE	4620		
BANGOR	0245	DE PERE	1414	IOWA-GRANT	2646	MONTICELLO	3696	RANDOLPH	4634	VALDERS	5866
BARABOO	0280	DE SOTO	1421	ITHACA	2660	MOSINEE	3787	RANDOM LAKE	4641	VERONA	5901
BARNEVELD	0287	DODGELAND	2744			MOUNT HOREB	3794	REEDSBURG	4753	VIROQUA	5985
BARRON	0308	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3822	REEDSVILLE	4760		
BAYFIELD	0315	DRUMMOND	1491	JEFFERSON	2702	MUSKEGO-NORWAY	3857	RHINELANDER	4781	WABENO	5992
BEAVER DAM	0336	DURAND	1499	JOHNSON CREEK	2730			RIB LAKE	4795	WASHBURN	6027
BEECHER-DUNBAR-				JUDA	2737			RICE LAKE	4802	WASHINGTON	6069
PEMBINE	4263	EAST TROY	1540			NECEDAH	3871	RICHLAND	4851	WATERFORD UHS.	*
BELLEVILLE	0350	EAU CLAIRE	1554	KAUKAUNA	2758	NEENAH	3892	RIO	4865	WATERLOO	6118
BELMONT	0364	EDGAR	1561	KENOSHA	2793	NEILLSVILLE	3899	RIPON AREA	4872	WATERTOWN	6125
BELOIT	0413	EDGERTON	1568	KETTLE MORAINES	1376	NEKOOSA	3906	RIVERDALE	3850	WAUKESHA	6174
BELOIT TURNER	0422	ELCHO	1582	KEWASKUM	2800	NEW AUBURN	3920	RIVER FALLS	4893	WAUNAKEE	6181
BENTON	0427	ELEVA-STRUM	1600	KEWAUNEE	2814	NEW BERLIN	3925	RIVER RIDGE	4904	WAUPACA	6195
BERLIN	0434	ELKHART LAKE-		KICKAPOO	2828	NEW GLARUS	3934	RIVER VALLEY	5523	WAUPUN	6216
BIG FOOT UHS	*	GLENBEULAH	1631	KIEL	2828	NEW HOLSTEIN	3941	ROSENDALE-		WAUSAU	6223
BIRCHWOOD	0441	ELKHORN	1638	KIMBERLY	2835	NEW LISBON	3948	BRANDON	4956	WAUSAUKEE	6230
BLACK HAWK	0240	ELK MOUND	1645	KOHLER	2842	NEW LONDON	3955	ROSHOLT	4963	WAUTOMA	6237
BLACK RIVER FALLS	0476	ELLSWORTH	1659			NEW RICHMOND	3962	ROYALL	1673	WAUWATOSA	6244
BLAIR-TAYLOR	0485	ELMBROOK	0714	LA CROSSE	2849	NIAGARA	3969			WAUZEKA-STEBEN	6251
BLOOMER	0497	ELMWOOD	1666	LADYSMITH	2856	NICOLET UHS	*	SAINT CROIX		WESTER	6293
BONDUEL	0602	EVANSVILLE	1694	LA FARGE	2863	NORRIS	3976	CENTRAL	2422	WEST ALLIS	6300
BOSCOBEL AREA	0609			LAKE GENEVA-		NORTH CRAWFORD	2016	SAINT CROIX FALLS	5019	WEST BEND	6307
BOWLER	0623	FALL CREEK	1729	GENOA CITY UHS	*	NORTH FOND DU LAC	3983	SAINT FRANCIS	5026	WESTBY	6321
BOYCEVILLE	0637	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTHERN OZAUKEE	1945	SAUK PRAIRIE	5100	WEST DE PERE	6328
BRILLION	0658	FENNINGMORE	1813	LAKELAND UHS.	*	NORTHLAND PINES	1526	SENECA	5124	WESTFIELD	6335
BRODHEAD	0700	FLAMBEAU	5757	LAKE MILLS	2898	NORTHWOOD	3654	SEVASTOPOL	5130	WESTON	6354
BROWN DEER	0721	FLORENCE CO	1855	LANCASTER	2912	NORWALK-ONTARIO-		SEYMOUR	5138	WEST SALEM	6370
BRUCE	0735	FOND DU LAC	1862	LAONA	2940	WILTON	3990	SHAWANO	5264	WEYAUWEGA-	
BURLINGTON	0777	FORT ATKINSON	1883	LENA	2961			SHEBOYGAN	5271	FREMONT	6384
BUTTERNUT	0840	FRANKLIN	1900	LITTLE CHUTE	3129	OAK CREEK-		SHEBOYGAN FALLS	5278	WHITEFISH BAY	6419
		FREDERIC	1939	LODI	3150	FRANKLIN	4018	SHELL LAKE	5306	WHITEHALL	6426
		FREEDOM	1953	LOMIRA	3171	OAKFIELD	4025	SHIOCTON	5348	WHITE LAKE	6440
CADOTT	0870			LOYAL	3206	OCONOMOWOC	4060	SHOREWOOD	5355	WHITEWATER	6461
CAMBRIA-FRIESLAND	0882	GALESVILLE-ETTRICK-		LUCK	3213	OCONTO	4067	SHULLSBURG	5362	WHITNALL	6470
CAMBRIDGE	0896	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	OCONTO FALLS	4074	SIREN	5376	WILD ROSE	6475
CAMERON	0903	GERMANTOWN	2058			OMRO	4088	SLINGER	5390	WILLIAMS BAY	6482
CAMPBELLSPORT	0910	GIBRALTAR	2114	MADISON	3269	ONALASKA	4095	SOLO SPRINGS	5397	WILMOT UHS	*
CASHTON	0980	GILLET	2128	MANAWA	3276	OOSTBURG	4137	SOMERSET	5432	WINNECONNE	6608
CASSVILLE	0994	GILMAN	2135	MANITOWOC	3290	OREGON	4144	SOUTH MILWAUKEE	5439	WINTER	6615
CEDARBURG	1015	GILMANTON	2142	MAPLE	3297	OSCEOLA	4165	SOUTH SHORE	4522	WISCONSIN DELLS	6678
CEDAR GROVE-		GLENWOOD CITY	2198	MARATHON CITY	3304	OSHKOSH	4179	SOUTHERN DOOR CO.	5457	WISCONSIN HEIGHTS	0469
BELGIUM	1029	GOODMAN-		MARINETTE	3311	OSSEO-FAIRCHILD	4186	SOUTHWESTERN		WISCONSIN RAPIDS	6685
CENTRAL/WESTOSHA	*	ARMSTRONG	2212	MARION	3318	OWEN-WITHEE	4207	WISCONSIN	2485	WITTENBERG-	
CHEQUAMAGON	1071	GRAFTON	2217	MARKESAN	3325			SPARTA	5460	BIRNAMWOOD	6692
CHETEK-		GRANTON	2226	MARSHALL	3332	PALMYRA-EAGLE	4221	SPENCER	5467	WONEWOC-UNION	
WEYERHAEUSER	1080	GRANTSBURG	2233	MARSHFIELD	3339	PARDEEVILLE	4228	SPOONER	5474	CENTER	6713
CHILTON	1085	GREEN BAY	2289	AUCTION	3360	PARKEVIEW	4151	SPRING VALLEY	5586	WRIGHTSTOWN	6734
CHIPPEWA FALLS	1092	GREENDALE	2296	MAYVILLE	3367	PECATONICA	0490	STANLEY-BOYD	5593		
CLAYTON	1120					PEPIN	4270				

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BRIGHTON, #1	0657	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	5088	WASHINGTON-	
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORTH LAKE LAND	0616	SHARON, JT #11	5258	CALDWELL	6104
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	NORWAY, JT #7	4011	SILVER LAKE, JT #1	5369	WATERFORD, JT #1	6113
ERIN	1687	HARTLAND-		MAPLE DALE-		PARIS, JT #1	4235	STONE BANK	3542	WHEATLAND, JT #1	6412
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RANDALL, JT #1	4627	SWALLOW	3510	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RAYMOND, #14	4686	TREVOR-WILMOT	5780	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOCQUA, JT #1	3640	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		

2010 TAX TABLE FOR FORM 1NPR FILERS

Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 46.

Example Mr. and Mrs. Smith are filing a joint return. Their income on line 39 of Form 1NPR is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,560. This is the tax amount they must write on line 40 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	28,600	1,629	1,554	1,705
28,600	28,700	1,636	1,560	1,711
28,700	28,800	1,642	1,567	1,718
28,800	28,900	1,649	1,573	1,724
28,900	29,000	1,655	1,580	1,731

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
		3,000					7,000					8,000		
		3,000	3,100		3,000	3,100	140	140	140	7,000	7,100	324	324	330
		3,100	3,200		3,100	3,200	145	145	145	7,100	7,200	329	329	336
		3,200	3,300		3,200	3,300	150	150	150	7,200	7,300	334	334	342
		3,300	3,400		3,300	3,400	154	154	154	7,300	7,400	338	338	348
		3,400	3,500		3,400	3,500	159	159	159	7,400	7,500	343	343	354
		3,500	3,600		3,500	3,600	163	163	163	7,500	7,600	347	347	360
		3,600	3,700		3,600	3,700	168	168	168	7,600	7,700	352	352	366
		3,700	3,800		3,700	3,800	173	173	173	7,700	7,800	357	357	373
		3,800	3,900		3,800	3,900	177	177	177	7,800	7,900	361	361	379
		3,900	4,000		3,900	4,000	182	182	182	7,900	8,000	366	366	385
		4,000					8,000					8,000		
		4,000	4,100		4,000	4,100	186	186	186	8,000	8,100	370	370	391
		4,100	4,200		4,100	4,200	191	191	191	8,100	8,200	375	375	397
		4,200	4,300		4,200	4,300	196	196	196	8,200	8,300	380	380	403
		4,300	4,400		4,300	4,400	200	200	200	8,300	8,400	384	384	410
		4,400	4,500		4,400	4,500	205	205	205	8,400	8,500	389	389	416
		4,500	4,600		4,500	4,600	209	209	209	8,500	8,600	393	393	422
		4,600	4,700		4,600	4,700	214	214	214	8,600	8,700	398	398	428
		4,700	4,800		4,700	4,800	219	219	219	8,700	8,800	403	403	434
		4,800	4,900		4,800	4,900	223	223	223	8,800	8,900	407	407	440
		4,900	5,000		4,900	5,000	228	228	228	8,900	9,000	412	412	446
		1,000					5,000					9,000		
		1,000	1,100		5,000	5,100	232	232	232	9,000	9,100	416	416	453
		1,100	1,200		5,100	5,200	237	237	237	9,100	9,200	421	421	459
		1,200	1,300		5,200	5,300	242	242	242	9,200	9,300	426	426	465
		1,300	1,400		5,300	5,400	246	246	246	9,300	9,400	430	430	471
		1,400	1,500		5,400	5,500	251	251	251	9,400	9,500	435	435	477
		1,500	1,600		5,500	5,600	255	255	255	9,500	9,600	439	439	483
		1,600	1,700		5,600	5,700	260	260	260	9,600	9,700	444	444	489
		1,700	1,800		5,700	5,800	265	265	265	9,700	9,800	449	449	496
		1,800	1,900		5,800	5,900	269	269	269	9,800	9,900	453	453	502
		1,900	2,000		5,900	6,000	274	274	274	9,900	10,000	458	458	508
		2,000					6,000					10,000		
		2,000	2,100		6,000	6,100	278	278	278	10,000	10,100	462	462	514
		2,100	2,200		6,100	6,200	283	283	283	10,100	10,200	468	467	520
		2,200	2,300		6,200	6,300	288	288	288	10,200	10,300	474	472	526
		2,300	2,400		6,300	6,400	292	292	292	10,300	10,400	480	476	533
		2,400	2,500		6,400	6,500	297	297	297	10,400	10,500	487	481	539
		2,500	2,600		6,500	6,600	301	301	301	10,500	10,600	493	485	545
		2,600	2,700		6,600	6,700	306	306	306	10,600	10,700	499	490	551
		2,700	2,800		6,700	6,800	311	311	311	10,700	10,800	505	495	557
		2,800	2,900		6,800	6,900	315	315	317	10,800	10,900	511	499	563
		2,900	3,000		6,900	7,000	320	320	323	10,900	11,000	517	504	569

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
11,000					17,000					23,000				
11,000	11,100	523	508	576	17,000	17,100	892	841	957	23,000	23,100	1,272	1,210	1,347
11,100	11,200	530	513	582	17,100	17,200	899	847	964	23,100	23,200	1,278	1,216	1,354
11,200	11,300	536	518	588	17,200	17,300	905	853	970	23,200	23,300	1,285	1,222	1,360
11,300	11,400	542	522	594	17,300	17,400	911	859	977	23,300	23,400	1,291	1,228	1,367
11,400	11,500	548	527	600	17,400	17,500	917	865	983	23,400	23,500	1,298	1,234	1,373
11,500	11,600	554	531	606	17,500	17,600	923	871	990	23,500	23,600	1,304	1,240	1,380
11,600	11,700	560	536	612	17,600	17,700	929	877	996	23,600	23,700	1,311	1,246	1,386
11,700	11,800	567	541	619	17,700	17,800	936	884	1,003	23,700	23,800	1,317	1,253	1,393
11,800	11,900	573	545	625	17,800	17,900	942	890	1,009	23,800	23,900	1,324	1,259	1,399
11,900	12,000	579	550	631	17,900	18,000	948	896	1,016	23,900	24,000	1,330	1,265	1,406
12,000					18,000					24,000				
12,000	12,100	585	554	637	18,000	18,100	954	902	1,022	24,000	24,100	1,337	1,271	1,412
12,100	12,200	591	559	643	18,100	18,200	960	908	1,029	24,100	24,200	1,343	1,277	1,419
12,200	12,300	597	564	649	18,200	18,300	966	914	1,035	24,200	24,300	1,350	1,283	1,425
12,300	12,400	603	568	656	18,300	18,400	972	921	1,042	24,300	24,400	1,356	1,290	1,432
12,400	12,500	610	573	662	18,400	18,500	979	927	1,048	24,400	24,500	1,363	1,296	1,438
12,500	12,600	616	577	668	18,500	18,600	985	933	1,055	24,500	24,600	1,369	1,302	1,445
12,600	12,700	622	582	674	18,600	18,700	991	939	1,061	24,600	24,700	1,376	1,308	1,451
12,700	12,800	628	587	680	18,700	18,800	997	945	1,068	24,700	24,800	1,382	1,314	1,458
12,800	12,900	634	591	686	18,800	18,900	1,003	951	1,074	24,800	24,900	1,389	1,320	1,464
12,900	13,000	640	596	692	18,900	19,000	1,009	957	1,081	24,900	25,000	1,395	1,326	1,471
13,000					19,000					25,000				
13,000	13,100	646	600	699	19,000	19,100	1,015	964	1,087	25,000	25,100	1,402	1,333	1,477
13,100	13,200	653	605	705	19,100	19,200	1,022	970	1,094	25,100	25,200	1,408	1,339	1,484
13,200	13,300	659	610	711	19,200	19,300	1,028	976	1,101	25,200	25,300	1,415	1,345	1,490
13,300	13,400	665	614	717	19,300	19,400	1,034	982	1,107	25,300	25,400	1,421	1,351	1,497
13,400	13,500	671	619	723	19,400	19,500	1,040	988	1,113	25,400	25,500	1,428	1,357	1,503
13,500	13,600	677	625	730	19,500	19,600	1,046	994	1,120	25,500	25,600	1,434	1,363	1,510
13,600	13,700	683	631	736	19,600	19,700	1,052	1,000	1,126	25,600	25,700	1,441	1,369	1,516
13,700	13,800	690	638	743	19,700	19,800	1,059	1,007	1,133	25,700	25,800	1,447	1,376	1,523
13,800	13,900	696	644	749	19,800	19,900	1,065	1,013	1,139	25,800	25,900	1,454	1,382	1,529
13,900	14,000	702	650	756	19,900	20,000	1,071	1,019	1,146	25,900	26,000	1,460	1,388	1,536
14,000					20,000					26,000				
14,000	14,100	708	656	762	20,000	20,100	1,077	1,025	1,152	26,000	26,100	1,467	1,394	1,542
14,100	14,200	714	662	769	20,100	20,200	1,083	1,031	1,159	26,100	26,200	1,473	1,400	1,549
14,200	14,300	720	668	775	20,200	20,300	1,090	1,037	1,165	26,200	26,300	1,480	1,406	1,555
14,300	14,400	726	675	782	20,300	20,400	1,096	1,044	1,172	26,300	26,400	1,486	1,413	1,562
14,400	14,500	733	681	788	20,400	20,500	1,103	1,050	1,178	26,400	26,500	1,493	1,419	1,568
14,500	14,600	739	687	795	20,500	20,600	1,109	1,056	1,185	26,500	26,600	1,499	1,425	1,575
14,600	14,700	745	693	801	20,600	20,700	1,116	1,062	1,191	26,600	26,700	1,506	1,431	1,581
14,700	14,800	751	699	808	20,700	20,800	1,122	1,068	1,198	26,700	26,800	1,512	1,437	1,588
14,800	14,900	757	705	814	20,800	20,900	1,129	1,074	1,204	26,800	26,900	1,519	1,443	1,594
14,900	15,000	763	711	821	20,900	21,000	1,135	1,080	1,211	26,900	27,000	1,525	1,450	1,601
15,000					21,000					27,000				
15,000	15,100	769	718	827	21,000	21,100	1,142	1,087	1,217	27,000	27,100	1,532	1,456	1,607
15,100	15,200	776	724	834	21,100	21,200	1,148	1,093	1,224	27,100	27,200	1,538	1,463	1,614
15,200	15,300	782	730	840	21,200	21,300	1,155	1,099	1,230	27,200	27,300	1,545	1,469	1,620
15,300	15,400	788	736	847	21,300	21,400	1,161	1,105	1,237	27,300	27,400	1,551	1,476	1,627
15,400	15,500	794	742	853	21,400	21,500	1,168	1,111	1,243	27,400	27,500	1,558	1,482	1,633
15,500	15,600	800	748	860	21,500	21,600	1,174	1,117	1,250	27,500	27,600	1,564	1,489	1,640
15,600	15,700	806	754	866	21,600	21,700	1,181	1,123	1,256	27,600	27,700	1,571	1,495	1,646
15,700	15,800	813	761	873	21,700	21,800	1,187	1,130	1,263	27,700	27,800	1,577	1,502	1,653
15,800	15,900	819	767	879	21,800	21,900	1,194	1,136	1,269	27,800	27,900	1,584	1,508	1,659
15,900	16,000	825	773	886	21,900	22,000	1,200	1,142	1,276	27,900	28,000	1,590	1,515	1,666
16,000					22,000					28,000				
16,000	16,100	831	779	892	22,000	22,100	1,207	1,148	1,282	28,000	28,100	1,597	1,521	1,672
16,100	16,200	837	785	899	22,100	22,200	1,213	1,154	1,289	28,100	28,200	1,603	1,528	1,679
16,200	16,300	843	791	905	22,200	22,300	1,220	1,160	1,295	28,200	28,300	1,610	1,534	1,685
16,300	16,400	849	798	912	22,300	22,400	1,226	1,167	1,302	28,300	28,400	1,616	1,541	1,692
16,400	16,500	856	804	918	22,400	22,500	1,233	1,173	1,308	28,400	28,500	1,623	1,547	1,698
16,500	16,600	862	810	925	22,500	22,600	1,239	1,179	1,315	28,500	28,600	1,629	1,554	1,705
16,600	16,700	868	816	931	22,600	22,700	1,246	1,185	1,321	28,600	28,700	1,636	1,560	1,711
16,700	16,800	874	822	938	22,700	22,800	1,252	1,191	1,328	28,700	28,800	1,642	1,567	1,718
16,800	16,900	880	828	944	22,800	22,900	1,259	1,197	1,334	28,800	28,900	1,649	1,573	1,724
16,900	17,000	886	834	951	22,900	23,000	1,265	1,203	1,341	28,900	29,000	1,655	1,580	1,731

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
29,000					35,000					41,000				
29,000	29,100	1,662	1,586	1,737	35,000	35,100	2,052	1,976	2,127	41,000	41,100	2,442	2,366	2,517
29,100	29,200	1,668	1,593	1,744	35,100	35,200	2,058	1,983	2,134	41,100	41,200	2,448	2,373	2,524
29,200	29,300	1,675	1,599	1,750	35,200	35,300	2,065	1,989	2,140	41,200	41,300	2,455	2,379	2,530
29,300	29,400	1,681	1,606	1,757	35,300	35,400	2,071	1,996	2,147	41,300	41,400	2,461	2,386	2,537
29,400	29,500	1,688	1,612	1,763	35,400	35,500	2,078	2,002	2,153	41,400	41,500	2,468	2,392	2,543
29,500	29,600	1,694	1,619	1,770	35,500	35,600	2,084	2,009	2,160	41,500	41,600	2,474	2,399	2,550
29,600	29,700	1,701	1,625	1,776	35,600	35,700	2,091	2,015	2,166	41,600	41,700	2,481	2,405	2,556
29,700	29,800	1,707	1,632	1,783	35,700	35,800	2,097	2,022	2,173	41,700	41,800	2,487	2,412	2,563
29,800	29,900	1,714	1,638	1,789	35,800	35,900	2,104	2,028	2,179	41,800	41,900	2,494	2,418	2,569
29,900	30,000	1,720	1,645	1,796	35,900	36,000	2,110	2,035	2,186	41,900	42,000	2,500	2,425	2,576
30,000					36,000					42,000				
30,000	30,100	1,727	1,651	1,802	36,000	36,100	2,117	2,041	2,192	42,000	42,100	2,507	2,431	2,582
30,100	30,200	1,733	1,658	1,809	36,100	36,200	2,123	2,048	2,199	42,100	42,200	2,513	2,438	2,589
30,200	30,300	1,740	1,664	1,815	36,200	36,300	2,130	2,054	2,205	42,200	42,300	2,520	2,444	2,595
30,300	30,400	1,746	1,671	1,822	36,300	36,400	2,136	2,061	2,212	42,300	42,400	2,526	2,451	2,602
30,400	30,500	1,753	1,677	1,828	36,400	36,500	2,143	2,067	2,218	42,400	42,500	2,533	2,457	2,608
30,500	30,600	1,759	1,684	1,835	36,500	36,600	2,149	2,074	2,225	42,500	42,600	2,539	2,464	2,615
30,600	30,700	1,766	1,690	1,841	36,600	36,700	2,156	2,080	2,231	42,600	42,700	2,546	2,470	2,621
30,700	30,800	1,772	1,697	1,848	36,700	36,800	2,162	2,087	2,238	42,700	42,800	2,552	2,477	2,628
30,800	30,900	1,779	1,703	1,854	36,800	36,900	2,169	2,093	2,244	42,800	42,900	2,559	2,483	2,634
30,900	31,000	1,785	1,710	1,861	36,900	37,000	2,175	2,100	2,251	42,900	43,000	2,565	2,490	2,641
31,000					37,000					43,000				
31,000	31,100	1,792	1,716	1,867	37,000	37,100	2,182	2,106	2,257	43,000	43,100	2,572	2,496	2,647
31,100	31,200	1,798	1,723	1,874	37,100	37,200	2,188	2,113	2,264	43,100	43,200	2,578	2,503	2,654
31,200	31,300	1,805	1,729	1,880	37,200	37,300	2,195	2,119	2,270	43,200	43,300	2,585	2,509	2,660
31,300	31,400	1,811	1,736	1,887	37,300	37,400	2,201	2,126	2,277	43,300	43,400	2,591	2,516	2,667
31,400	31,500	1,818	1,742	1,893	37,400	37,500	2,208	2,132	2,283	43,400	43,500	2,598	2,522	2,673
31,500	31,600	1,824	1,749	1,900	37,500	37,600	2,214	2,139	2,290	43,500	43,600	2,604	2,529	2,680
31,600	31,700	1,831	1,755	1,906	37,600	37,700	2,221	2,145	2,296	43,600	43,700	2,611	2,535	2,686
31,700	31,800	1,837	1,762	1,913	37,700	37,800	2,227	2,152	2,303	43,700	43,800	2,617	2,542	2,693
31,800	31,900	1,844	1,768	1,919	37,800	37,900	2,234	2,158	2,309	43,800	43,900	2,624	2,548	2,699
31,900	32,000	1,850	1,775	1,926	37,900	38,000	2,240	2,165	2,316	43,900	44,000	2,630	2,555	2,706
32,000					38,000					44,000				
32,000	32,100	1,857	1,781	1,932	38,000	38,100	2,247	2,171	2,322	44,000	44,100	2,637	2,561	2,712
32,100	32,200	1,863	1,788	1,939	38,100	38,200	2,253	2,178	2,329	44,100	44,200	2,643	2,568	2,719
32,200	32,300	1,870	1,794	1,945	38,200	38,300	2,260	2,184	2,335	44,200	44,300	2,650	2,574	2,725
32,300	32,400	1,876	1,801	1,952	38,300	38,400	2,266	2,191	2,342	44,300	44,400	2,656	2,581	2,732
32,400	32,500	1,883	1,807	1,958	38,400	38,500	2,273	2,197	2,348	44,400	44,500	2,663	2,587	2,738
32,500	32,600	1,889	1,814	1,965	38,500	38,600	2,279	2,204	2,355	44,500	44,600	2,669	2,594	2,745
32,600	32,700	1,896	1,820	1,971	38,600	38,700	2,286	2,210	2,361	44,600	44,700	2,676	2,600	2,751
32,700	32,800	1,902	1,827	1,978	38,700	38,800	2,292	2,217	2,368	44,700	44,800	2,682	2,607	2,758
32,800	32,900	1,909	1,833	1,984	38,800	38,900	2,299	2,223	2,374	44,800	44,900	2,689	2,613	2,764
32,900	33,000	1,915	1,840	1,991	38,900	39,000	2,305	2,230	2,381	44,900	45,000	2,695	2,620	2,771
33,000					39,000					45,000				
33,000	33,100	1,922	1,846	1,997	39,000	39,100	2,312	2,236	2,387	45,000	45,100	2,702	2,626	2,777
33,100	33,200	1,928	1,853	2,004	39,100	39,200	2,318	2,243	2,394	45,100	45,200	2,708	2,633	2,784
33,200	33,300	1,935	1,859	2,010	39,200	39,300	2,325	2,249	2,400	45,200	45,300	2,715	2,639	2,790
33,300	33,400	1,941	1,866	2,017	39,300	39,400	2,331	2,256	2,407	45,300	45,400	2,721	2,646	2,797
33,400	33,500	1,948	1,872	2,023	39,400	39,500	2,338	2,262	2,413	45,400	45,500	2,728	2,652	2,803
33,500	33,600	1,954	1,879	2,030	39,500	39,600	2,344	2,269	2,420	45,500	45,600	2,734	2,659	2,810
33,600	33,700	1,961	1,885	2,036	39,600	39,700	2,351	2,275	2,426	45,600	45,700	2,741	2,665	2,816
33,700	33,800	1,967	1,892	2,043	39,700	39,800	2,357	2,282	2,433	45,700	45,800	2,747	2,672	2,823
33,800	33,900	1,974	1,898	2,049	39,800	39,900	2,364	2,288	2,439	45,800	45,900	2,754	2,678	2,829
33,900	34,000	1,980	1,905	2,056	39,900	40,000	2,370	2,295	2,446	45,900	46,000	2,760	2,685	2,836
34,000					40,000					46,000				
34,000	34,100	1,987	1,911	2,062	40,000	40,100	2,377	2,301	2,452	46,000	46,100	2,767	2,691	2,842
34,100	34,200	1,993	1,918	2,069	40,100	40,200	2,383	2,308	2,459	46,100	46,200	2,773	2,698	2,849
34,200	34,300	2,000	1,924	2,075	40,200	40,300	2,390	2,314	2,465	46,200	46,300	2,780	2,704	2,855
34,300	34,400	2,006	1,931	2,082	40,300	40,400	2,396	2,321	2,472	46,300	46,400	2,786	2,711	2,862
34,400	34,500	2,013	1,937	2,088	40,400	40,500	2,403	2,327	2,478	46,400	46,500	2,793	2,717	2,868
34,500	34,600	2,019	1,944	2,095	40,500	40,600	2,409	2,334	2,485	46,500	46,600	2,799	2,724	2,875
34,600	34,700	2,026	1,950	2,101	40,600	40,700	2,416	2,340	2,491	46,600	46,700	2,806	2,730	2,881
34,700	34,800	2,032	1,957	2,108	40,700	40,800	2,422	2,347	2,498	46,700	46,800	2,812	2,737	2,888
34,800	34,900	2,039	1,963	2,114	40,800	40,900	2,429	2,353	2,504	46,800	46,900	2,819	2,743	2,894
34,900	35,000	2,045	1,970	2,121	40,900	41,000	2,435	2,360	2,511	46,900	47,000	2,825	2,750	2,901

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					53,000					59,000				
47,000	47,100	2,832	2,756	2,907	53,000	53,100	3,222	3,146	3,297	59,000	59,100	3,612	3,536	3,687
47,100	47,200	2,838	2,763	2,914	53,100	53,200	3,228	3,153	3,304	59,100	59,200	3,618	3,543	3,694
47,200	47,300	2,845	2,769	2,920	53,200	53,300	3,235	3,159	3,310	59,200	59,300	3,625	3,549	3,700
47,300	47,400	2,851	2,776	2,927	53,300	53,400	3,241	3,166	3,317	59,300	59,400	3,631	3,556	3,707
47,400	47,500	2,858	2,782	2,933	53,400	53,500	3,248	3,172	3,323	59,400	59,500	3,638	3,562	3,713
47,500	47,600	2,864	2,789	2,940	53,500	53,600	3,254	3,179	3,330	59,500	59,600	3,644	3,569	3,720
47,600	47,700	2,871	2,795	2,946	53,600	53,700	3,261	3,185	3,336	59,600	59,700	3,651	3,575	3,726
47,700	47,800	2,877	2,802	2,953	53,700	53,800	3,267	3,192	3,343	59,700	59,800	3,657	3,582	3,733
47,800	47,900	2,884	2,808	2,959	53,800	53,900	3,274	3,198	3,349	59,800	59,900	3,664	3,588	3,739
47,900	48,000	2,890	2,815	2,966	53,900	54,000	3,280	3,205	3,356	59,900	60,000	3,670	3,595	3,746
48,000					54,000					60,000				
48,000	48,100	2,897	2,821	2,972	54,000	54,100	3,287	3,211	3,362	60,000	60,100	3,677	3,601	3,752
48,100	48,200	2,903	2,828	2,979	54,100	54,200	3,293	3,218	3,369	60,100	60,200	3,683	3,608	3,759
48,200	48,300	2,910	2,834	2,985	54,200	54,300	3,300	3,224	3,375	60,200	60,300	3,690	3,614	3,765
48,300	48,400	2,916	2,841	2,992	54,300	54,400	3,306	3,231	3,382	60,300	60,400	3,696	3,621	3,772
48,400	48,500	2,923	2,847	2,998	54,400	54,500	3,313	3,237	3,388	60,400	60,500	3,703	3,627	3,778
48,500	48,600	2,929	2,854	3,005	54,500	54,600	3,319	3,244	3,395	60,500	60,600	3,709	3,634	3,785
48,600	48,700	2,936	2,860	3,011	54,600	54,700	3,326	3,250	3,401	60,600	60,700	3,716	3,640	3,791
48,700	48,800	2,942	2,867	3,018	54,700	54,800	3,332	3,257	3,408	60,700	60,800	3,722	3,647	3,798
48,800	48,900	2,949	2,873	3,024	54,800	54,900	3,339	3,263	3,414	60,800	60,900	3,729	3,653	3,804
48,900	49,000	2,955	2,880	3,031	54,900	55,000	3,345	3,270	3,421	60,900	61,000	3,735	3,660	3,811
49,000					55,000					61,000				
49,000	49,100	2,962	2,886	3,037	55,000	55,100	3,352	3,276	3,427	61,000	61,100	3,742	3,666	3,817
49,100	49,200	2,968	2,893	3,044	55,100	55,200	3,358	3,283	3,434	61,100	61,200	3,748	3,673	3,824
49,200	49,300	2,975	2,899	3,050	55,200	55,300	3,365	3,289	3,440	61,200	61,300	3,755	3,679	3,830
49,300	49,400	2,981	2,906	3,057	55,300	55,400	3,371	3,296	3,447	61,300	61,400	3,761	3,686	3,837
49,400	49,500	2,988	2,912	3,063	55,400	55,500	3,378	3,302	3,453	61,400	61,500	3,768	3,692	3,843
49,500	49,600	2,994	2,919	3,070	55,500	55,600	3,384	3,309	3,460	61,500	61,600	3,774	3,699	3,850
49,600	49,700	3,001	2,925	3,076	55,600	55,700	3,391	3,315	3,466	61,600	61,700	3,781	3,705	3,856
49,700	49,800	3,007	2,932	3,083	55,700	55,800	3,397	3,322	3,473	61,700	61,800	3,787	3,712	3,863
49,800	49,900	3,014	2,938	3,089	55,800	55,900	3,404	3,328	3,479	61,800	61,900	3,794	3,718	3,869
49,900	50,000	3,020	2,945	3,096	55,900	56,000	3,410	3,335	3,486	61,900	62,000	3,800	3,725	3,876
50,000					56,000					62,000				
50,000	50,100	3,027	2,951	3,102	56,000	56,100	3,417	3,341	3,492	62,000	62,100	3,807	3,731	3,882
50,100	50,200	3,033	2,958	3,109	56,100	56,200	3,423	3,348	3,499	62,100	62,200	3,813	3,738	3,889
50,200	50,300	3,040	2,964	3,115	56,200	56,300	3,430	3,354	3,505	62,200	62,300	3,820	3,744	3,895
50,300	50,400	3,046	2,971	3,122	56,300	56,400	3,436	3,361	3,512	62,300	62,400	3,826	3,751	3,902
50,400	50,500	3,053	2,977	3,128	56,400	56,500	3,443	3,367	3,518	62,400	62,500	3,833	3,757	3,908
50,500	50,600	3,059	2,984	3,135	56,500	56,600	3,449	3,374	3,525	62,500	62,600	3,839	3,764	3,915
50,600	50,700	3,066	2,990	3,141	56,600	56,700	3,456	3,380	3,531	62,600	62,700	3,846	3,770	3,921
50,700	50,800	3,072	2,997	3,148	56,700	56,800	3,462	3,387	3,538	62,700	62,800	3,852	3,777	3,928
50,800	50,900	3,079	3,003	3,154	56,800	56,900	3,469	3,393	3,544	62,800	62,900	3,859	3,783	3,934
50,900	51,000	3,085	3,010	3,161	56,900	57,000	3,475	3,400	3,551	62,900	63,000	3,865	3,790	3,941
51,000					57,000					63,000				
51,000	51,100	3,092	3,016	3,167	57,000	57,100	3,482	3,406	3,557	63,000	63,100	3,872	3,796	3,947
51,100	51,200	3,098	3,023	3,174	57,100	57,200	3,488	3,413	3,564	63,100	63,200	3,878	3,803	3,954
51,200	51,300	3,105	3,029	3,180	57,200	57,300	3,495	3,419	3,570	63,200	63,300	3,885	3,809	3,960
51,300	51,400	3,111	3,036	3,187	57,300	57,400	3,501	3,426	3,577	63,300	63,400	3,891	3,816	3,967
51,400	51,500	3,118	3,042	3,193	57,400	57,500	3,508	3,432	3,583	63,400	63,500	3,898	3,822	3,973
51,500	51,600	3,124	3,049	3,200	57,500	57,600	3,514	3,439	3,590	63,500	63,600	3,904	3,829	3,980
51,600	51,700	3,131	3,055	3,206	57,600	57,700	3,521	3,445	3,596	63,600	63,700	3,911	3,835	3,986
51,700	51,800	3,137	3,062	3,213	57,700	57,800	3,527	3,452	3,603	63,700	63,800	3,917	3,842	3,993
51,800	51,900	3,144	3,068	3,219	57,800	57,900	3,534	3,458	3,609	63,800	63,900	3,924	3,848	3,999
51,900	52,000	3,150	3,075	3,226	57,900	58,000	3,540	3,465	3,616	63,900	64,000	3,930	3,855	4,006
52,000					58,000					64,000				
52,000	52,100	3,157	3,081	3,232	58,000	58,100	3,547	3,471	3,622	64,000	64,100	3,937	3,861	4,012
52,100	52,200	3,163	3,088	3,239	58,100	58,200	3,553	3,478	3,629	64,100	64,200	3,943	3,868	4,019
52,200	52,300	3,170	3,094	3,245	58,200	58,300	3,560	3,484	3,635	64,200	64,300	3,950	3,874	4,025
52,300	52,400	3,176	3,101	3,252	58,300	58,400	3,566	3,491	3,642	64,300	64,400	3,956	3,881	4,032
52,400	52,500	3,183	3,107	3,258	58,400	58,500	3,573	3,497	3,648	64,400	64,500	3,963	3,887	4,038
52,500	52,600	3,189	3,114	3,265	58,500	58,600	3,579	3,504	3,655	64,500	64,600	3,969	3,894	4,045
52,600	52,700	3,196	3,120	3,271	58,600	58,700	3,586	3,510	3,661	64,600	64,700	3,976	3,900	4,051
52,700	52,800	3,202	3,127	3,278	58,700	58,800	3,592	3,517	3,668	64,700	64,800	3,982	3,907	4,058
52,800	52,900	3,209	3,133	3,284	58,800	58,900	3,599	3,523	3,674	64,800	64,900	3,989	3,913	4,064
52,900	53,000	3,215	3,140	3,291	58,900	59,000	3,605	3,530	3,681	64,900	65,000	3,995	3,920	4,071

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
65,000					71,000					77,000				
65,000	65,100	4,002	3,926	4,077	71,000	71,100	4,392	4,316	4,467	77,000	77,100	4,782	4,706	4,857
65,100	65,200	4,008	3,933	4,084	71,100	71,200	4,398	4,323	4,474	77,100	77,200	4,788	4,713	4,864
65,200	65,300	4,015	3,939	4,090	71,200	71,300	4,405	4,329	4,480	77,200	77,300	4,795	4,719	4,870
65,300	65,400	4,021	3,946	4,097	71,300	71,400	4,411	4,336	4,487	77,300	77,400	4,801	4,726	4,877
65,400	65,500	4,028	3,952	4,103	71,400	71,500	4,418	4,342	4,493	77,400	77,500	4,808	4,732	4,883
65,500	65,600	4,034	3,959	4,110	71,500	71,600	4,424	4,349	4,500	77,500	77,600	4,814	4,739	4,890
65,600	65,700	4,041	3,965	4,116	71,600	71,700	4,431	4,355	4,506	77,600	77,700	4,821	4,745	4,896
65,700	65,800	4,047	3,972	4,123	71,700	71,800	4,437	4,362	4,513	77,700	77,800	4,827	4,752	4,903
65,800	65,900	4,054	3,978	4,129	71,800	71,900	4,444	4,368	4,519	77,800	77,900	4,834	4,758	4,909
65,900	66,000	4,060	3,985	4,136	71,900	72,000	4,450	4,375	4,526	77,900	78,000	4,840	4,765	4,916
66,000					72,000					78,000				
66,000	66,100	4,067	3,991	4,142	72,000	72,100	4,457	4,381	4,532	78,000	78,100	4,847	4,771	4,922
66,100	66,200	4,073	3,998	4,149	72,100	72,200	4,463	4,388	4,539	78,100	78,200	4,853	4,778	4,929
66,200	66,300	4,080	4,004	4,155	72,200	72,300	4,470	4,394	4,545	78,200	78,300	4,860	4,784	4,935
66,300	66,400	4,086	4,011	4,162	72,300	72,400	4,476	4,401	4,552	78,300	78,400	4,866	4,791	4,942
66,400	66,500	4,093	4,017	4,168	72,400	72,500	4,483	4,407	4,558	78,400	78,500	4,873	4,797	4,948
66,500	66,600	4,099	4,024	4,175	72,500	72,600	4,489	4,414	4,565	78,500	78,600	4,879	4,804	4,955
66,600	66,700	4,106	4,030	4,181	72,600	72,700	4,496	4,420	4,571	78,600	78,700	4,886	4,810	4,961
66,700	66,800	4,112	4,037	4,188	72,700	72,800	4,502	4,427	4,578	78,700	78,800	4,892	4,817	4,968
66,800	66,900	4,119	4,043	4,194	72,800	72,900	4,509	4,433	4,584	78,800	78,900	4,899	4,823	4,974
66,900	67,000	4,125	4,050	4,201	72,900	73,000	4,515	4,440	4,591	78,900	79,000	4,905	4,830	4,981
67,000					73,000					79,000				
67,000	67,100	4,132	4,056	4,207	73,000	73,100	4,522	4,446	4,597	79,000	79,100	4,912	4,836	4,987
67,100	67,200	4,138	4,063	4,214	73,100	73,200	4,528	4,453	4,604	79,100	79,200	4,918	4,843	4,994
67,200	67,300	4,145	4,069	4,220	73,200	73,300	4,535	4,459	4,610	79,200	79,300	4,925	4,849	5,000
67,300	67,400	4,151	4,076	4,227	73,300	73,400	4,541	4,466	4,617	79,300	79,400	4,931	4,856	5,007
67,400	67,500	4,158	4,082	4,233	73,400	73,500	4,548	4,472	4,623	79,400	79,500	4,938	4,862	5,013
67,500	67,600	4,164	4,089	4,240	73,500	73,600	4,554	4,479	4,630	79,500	79,600	4,944	4,869	5,020
67,600	67,700	4,171	4,095	4,246	73,600	73,700	4,561	4,485	4,636	79,600	79,700	4,951	4,875	5,026
67,700	67,800	4,177	4,102	4,253	73,700	73,800	4,567	4,492	4,643	79,700	79,800	4,957	4,882	5,033
67,800	67,900	4,184	4,108	4,259	73,800	73,900	4,574	4,498	4,649	79,800	79,900	4,964	4,888	5,039
67,900	68,000	4,190	4,115	4,266	73,900	74,000	4,580	4,505	4,656	79,900	80,000	4,970	4,895	5,046
68,000					74,000					80,000				
68,000	68,100	4,197	4,121	4,272	74,000	74,100	4,587	4,511	4,662	80,000	80,100	4,977	4,901	5,052
68,100	68,200	4,203	4,128	4,279	74,100	74,200	4,593	4,518	4,669	80,100	80,200	4,983	4,908	5,059
68,200	68,300	4,210	4,134	4,285	74,200	74,300	4,600	4,524	4,675	80,200	80,300	4,990	4,914	5,065
68,300	68,400	4,216	4,141	4,292	74,300	74,400	4,606	4,531	4,682	80,300	80,400	4,996	4,921	5,072
68,400	68,500	4,223	4,147	4,298	74,400	74,500	4,613	4,537	4,688	80,400	80,500	5,003	4,927	5,078
68,500	68,600	4,229	4,154	4,305	74,500	74,600	4,619	4,544	4,695	80,500	80,600	5,009	4,934	5,085
68,600	68,700	4,236	4,160	4,311	74,600	74,700	4,626	4,550	4,701	80,600	80,700	5,016	4,940	5,091
68,700	68,800	4,242	4,167	4,318	74,700	74,800	4,632	4,557	4,708	80,700	80,800	5,022	4,947	5,098
68,800	68,900	4,249	4,173	4,324	74,800	74,900	4,639	4,563	4,714	80,800	80,900	5,029	4,953	5,104
68,900	69,000	4,255	4,180	4,331	74,900	75,000	4,645	4,570	4,721	80,900	81,000	5,035	4,960	5,111
69,000					75,000					81,000				
69,000	69,100	4,262	4,186	4,337	75,000	75,100	4,652	4,576	4,727	81,000	81,100	5,042	4,966	5,117
69,100	69,200	4,268	4,193	4,344	75,100	75,200	4,658	4,583	4,734	81,100	81,200	5,048	4,973	5,124
69,200	69,300	4,275	4,199	4,350	75,200	75,300	4,665	4,589	4,740	81,200	81,300	5,055	4,979	5,130
69,300	69,400	4,281	4,206	4,357	75,300	75,400	4,671	4,596	4,747	81,300	81,400	5,061	4,986	5,137
69,400	69,500	4,288	4,212	4,363	75,400	75,500	4,678	4,602	4,753	81,400	81,500	5,068	4,992	5,143
69,500	69,600	4,294	4,219	4,370	75,500	75,600	4,684	4,609	4,760	81,500	81,600	5,074	4,999	5,150
69,600	69,700	4,301	4,225	4,376	75,600	75,700	4,691	4,615	4,766	81,600	81,700	5,081	5,005	5,156
69,700	69,800	4,307	4,232	4,383	75,700	75,800	4,697	4,622	4,773	81,700	81,800	5,087	5,012	5,163
69,800	69,900	4,314	4,238	4,389	75,800	75,900	4,704	4,628	4,779	81,800	81,900	5,094	5,018	5,169
69,900	70,000	4,320	4,245	4,396	75,900	76,000	4,710	4,635	4,786	81,900	82,000	5,100	5,025	5,176
70,000					76,000					82,000				
70,000	70,100	4,327	4,251	4,402	76,000	76,100	4,717	4,641	4,792	82,000	82,100	5,107	5,031	5,182
70,100	70,200	4,333	4,258	4,409	76,100	76,200	4,723	4,648	4,799	82,100	82,200	5,113	5,038	5,189
70,200	70,300	4,340	4,264	4,415	76,200	76,300	4,730	4,654	4,805	82,200	82,300	5,120	5,044	5,195
70,300	70,400	4,346	4,271	4,422	76,300	76,400	4,736	4,661	4,812	82,300	82,400	5,126	5,051	5,202
70,400	70,500	4,353	4,277	4,428	76,400	76,500	4,743	4,667	4,818	82,400	82,500	5,133	5,057	5,208
70,500	70,600	4,359	4,284	4,435	76,500	76,600	4,749	4,674	4,825	82,500	82,600	5,139	5,064	5,215
70,600	70,700	4,366	4,290	4,441	76,600	76,700	4,756	4,680	4,831	82,600	82,700	5,146	5,070	5,221
70,700	70,800	4,372	4,297	4,448	76,700	76,800	4,762	4,687	4,838	82,700	82,800	5,152	5,077	5,228
70,800	70,900	4,379	4,303	4,454	76,800	76,900	4,769	4,693	4,844	82,800	82,900	5,159	5,083	5,234
70,900	71,000	4,385	4,310	4,461	76,900	77,000	4,775	4,700	4,851	82,900	83,000	5,165	5,090	5,241

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					89,000					95,000				
83,000	83,100	5,172	5,096	5,247	89,000	89,100	5,562	5,486	5,637	95,000	95,100	5,952	5,876	6,027
83,100	83,200	5,178	5,103	5,254	89,100	89,200	5,568	5,493	5,644	95,100	95,200	5,958	5,883	6,034
83,200	83,300	5,185	5,109	5,260	89,200	89,300	5,575	5,499	5,650	95,200	95,300	5,965	5,889	6,040
83,300	83,400	5,191	5,116	5,267	89,300	89,400	5,581	5,506	5,657	95,300	95,400	5,971	5,896	6,047
83,400	83,500	5,198	5,122	5,273	89,400	89,500	5,588	5,512	5,663	95,400	95,500	5,978	5,902	6,053
83,500	83,600	5,204	5,129	5,280	89,500	89,600	5,594	5,519	5,670	95,500	95,600	5,984	5,909	6,060
83,600	83,700	5,211	5,135	5,286	89,600	89,700	5,601	5,525	5,676	95,600	95,700	5,991	5,915	6,066
83,700	83,800	5,217	5,142	5,293	89,700	89,800	5,607	5,532	5,683	95,700	95,800	5,997	5,922	6,073
83,800	83,900	5,224	5,148	5,299	89,800	89,900	5,614	5,538	5,689	95,800	95,900	6,004	5,928	6,079
83,900	84,000	5,230	5,155	5,306	89,900	90,000	5,620	5,545	5,696	95,900	96,000	6,010	5,935	6,086
84,000					90,000					96,000				
84,000	84,100	5,237	5,161	5,312	90,000	90,100	5,627	5,551	5,702	96,000	96,100	6,017	5,941	6,092
84,100	84,200	5,243	5,168	5,319	90,100	90,200	5,633	5,558	5,709	96,100	96,200	6,023	5,948	6,099
84,200	84,300	5,250	5,174	5,325	90,200	90,300	5,640	5,564	5,715	96,200	96,300	6,030	5,954	6,105
84,300	84,400	5,256	5,181	5,332	90,300	90,400	5,646	5,571	5,722	96,300	96,400	6,036	5,961	6,112
84,400	84,500	5,263	5,187	5,338	90,400	90,500	5,653	5,577	5,728	96,400	96,500	6,043	5,967	6,118
84,500	84,600	5,269	5,194	5,345	90,500	90,600	5,659	5,584	5,735	96,500	96,600	6,049	5,974	6,125
84,600	84,700	5,276	5,200	5,351	90,600	90,700	5,666	5,590	5,741	96,600	96,700	6,056	5,980	6,131
84,700	84,800	5,282	5,207	5,358	90,700	90,800	5,672	5,597	5,748	96,700	96,800	6,062	5,987	6,138
84,800	84,900	5,289	5,213	5,364	90,800	90,900	5,679	5,603	5,754	96,800	96,900	6,069	5,993	6,144
84,900	85,000	5,295	5,220	5,371	90,900	91,000	5,685	5,610	5,761	96,900	97,000	6,075	6,000	6,151
85,000					91,000					97,000				
85,000	85,100	5,302	5,226	5,377	91,000	91,100	5,692	5,616	5,767	97,000	97,100	6,082	6,006	6,157
85,100	85,200	5,308	5,233	5,384	91,100	91,200	5,698	5,623	5,774	97,100	97,200	6,088	6,013	6,164
85,200	85,300	5,315	5,239	5,390	91,200	91,300	5,705	5,629	5,780	97,200	97,300	6,095	6,019	6,170
85,300	85,400	5,321	5,246	5,397	91,300	91,400	5,711	5,636	5,787	97,300	97,400	6,101	6,026	6,177
85,400	85,500	5,328	5,252	5,403	91,400	91,500	5,718	5,642	5,793	97,400	97,500	6,108	6,032	6,183
85,500	85,600	5,334	5,259	5,410	91,500	91,600	5,724	5,649	5,800	97,500	97,600	6,114	6,039	6,190
85,600	85,700	5,341	5,265	5,416	91,600	91,700	5,731	5,655	5,806	97,600	97,700	6,121	6,045	6,196
85,700	85,800	5,347	5,272	5,423	91,700	91,800	5,737	5,662	5,813	97,700	97,800	6,127	6,052	6,203
85,800	85,900	5,354	5,278	5,429	91,800	91,900	5,744	5,668	5,819	97,800	97,900	6,134	6,058	6,209
85,900	86,000	5,360	5,285	5,436	91,900	92,000	5,750	5,675	5,826	97,900	98,000	6,140	6,065	6,216
86,000					92,000					98,000				
86,000	86,100	5,367	5,291	5,442	92,000	92,100	5,757	5,681	5,832	98,000	98,100	6,147	6,071	6,222
86,100	86,200	5,373	5,298	5,449	92,100	92,200	5,763	5,688	5,839	98,100	98,200	6,153	6,078	6,229
86,200	86,300	5,380	5,304	5,455	92,200	92,300	5,770	5,694	5,845	98,200	98,300	6,160	6,084	6,235
86,300	86,400	5,386	5,311	5,462	92,300	92,400	5,776	5,701	5,852	98,300	98,400	6,166	6,091	6,242
86,400	86,500	5,393	5,317	5,468	92,400	92,500	5,783	5,707	5,858	98,400	98,500	6,173	6,097	6,248
86,500	86,600	5,399	5,324	5,475	92,500	92,600	5,789	5,714	5,865	98,500	98,600	6,179	6,104	6,255
86,600	86,700	5,406	5,330	5,481	92,600	92,700	5,796	5,720	5,871	98,600	98,700	6,186	6,110	6,261
86,700	86,800	5,412	5,337	5,488	92,700	92,800	5,802	5,727	5,878	98,700	98,800	6,192	6,117	6,268
86,800	86,900	5,419	5,343	5,494	92,800	92,900	5,809	5,733	5,884	98,800	98,900	6,199	6,123	6,274
86,900	87,000	5,425	5,350	5,501	92,900	93,000	5,815	5,740	5,891	98,900	99,000	6,205	6,130	6,281
87,000					93,000					99,000				
87,000	87,100	5,432	5,356	5,507	93,000	93,100	5,822	5,746	5,897	99,000	99,100	6,212	6,136	6,287
87,100	87,200	5,438	5,363	5,514	93,100	93,200	5,828	5,753	5,904	99,100	99,200	6,218	6,143	6,294
87,200	87,300	5,445	5,369	5,520	93,200	93,300	5,835	5,759	5,910	99,200	99,300	6,225	6,149	6,300
87,300	87,400	5,451	5,376	5,527	93,300	93,400	5,841	5,766	5,917	99,300	99,400	6,231	6,156	6,307
87,400	87,500	5,458	5,382	5,533	93,400	93,500	5,848	5,772	5,923	99,400	99,500	6,238	6,162	6,313
87,500	87,600	5,464	5,389	5,540	93,500	93,600	5,854	5,779	5,930	99,500	99,600	6,244	6,169	6,320
87,600	87,700	5,471	5,395	5,546	93,600	93,700	5,861	5,785	5,936	99,600	99,700	6,251	6,175	6,326
87,700	87,800	5,477	5,402	5,553	93,700	93,800	5,867	5,792	5,943	99,700	99,800	6,257	6,182	6,333
87,800	87,900	5,484	5,408	5,559	93,800	93,900	5,874	5,798	5,949	99,800	99,900	6,264	6,188	6,339
87,900	88,000	5,490	5,415	5,566	93,900	94,000	5,880	5,805	5,956	99,900	100,000	6,270	6,195	6,346
88,000					94,000									
88,000	88,100	5,497	5,421	5,572	94,000	94,100	5,887	5,811	5,962	\$100,000 or over – use the Tax Computation Worksheet on page 46				
88,100	88,200	5,503	5,428	5,579	94,100	94,200	5,893	5,818	5,969					
88,200	88,300	5,510	5,434	5,585	94,200	94,300	5,900	5,824	5,975					
88,300	88,400	5,516	5,441	5,592	94,300	94,400	5,906	5,831	5,982					
88,400	88,500	5,523	5,447	5,598	94,400	94,500	5,913	5,837	5,988					
88,500	88,600	5,529	5,454	5,605	94,500	94,600	5,919	5,844	5,995					
88,600	88,700	5,536	5,460	5,611	94,600	94,700	5,926	5,850	6,001					
88,700	88,800	5,542	5,467	5,618	94,700	94,800	5,932	5,857	6,008					
88,800	88,900	5,549	5,473	5,624	94,800	94,900	5,939	5,863	6,014					
88,900	89,000	5,555	5,480	5,631	94,900	95,000	5,945	5,870	6,021					

2010 Tax Computation Worksheet – Line 40

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$151,000	\$	x 6.5% (.065)	\$	\$ 226.54	\$
At least \$151,000 but less than \$221,660	\$	x 6.75% (.0675)	\$	\$ 604.04	\$
\$221,660 or over	\$	x 7.75% (.0775)	\$	\$2,820.64	\$

Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$201,340	\$	x 6.5% (.065)	\$	\$ 301.98	\$
At least \$201,340 but less than \$295,550	\$	x 6.75% (.0675)	\$	\$ 805.33	\$
\$295,550 or over	\$	x 7.75% (.0775)	\$	\$3,760.83	\$

Section C – Use if your filing status is **Married filing separately**. Complete the row below.

	(a) Fill in the amount from line 39	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
Taxable income. If line 39 is –					
At least \$100,000 but less than \$100,670	\$	x 6.5% (.065)	\$	\$ 150.97	\$
At least \$100,670 but less than \$147,770	\$	x 6.75% (.0675)	\$	\$ 402.65	\$
\$147,770 or over	\$	x 7.75% (.0775)	\$	\$1,880.35	\$

LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, enclose an additional sheet describing your particular circumstances.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please one: (If married filing joint return check one box for each spouse.)

You Spouse

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 2010.
- Changed legal residence from Wisconsin during 2010; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2010; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2010; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 2010. Resident of _____
(Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2009 or 2010 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. _____
2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
b. Was your job permanent, temporary, or seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:
a. Register to vote? _____ If yes, when? _____ If no, why not? _____
b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
a. Performed services for income in Wisconsin? _____ If yes, when? _____
b. Purchased/renewed Wisconsin auto license plates? _____ If yes, when? _____
c. Renewed a Wisconsin driver's license? _____ If yes, when? _____
d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when? _____
e. Attended or sent your children to Wisconsin schools? _____ If yes, when? _____
f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____ If yes, when? _____
Type of license? _____ County purchased in? _____
g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____
h. Listed Wisconsin as your state of legal residence for purposes of your will? _____
i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when? _____
j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____ If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2010 tax returns, please explain. _____