

SCHEDULE OS

Wisconsin
Department of Revenue

**Credit for Net Tax Paid
to Another State**

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

2011

| | |
|-------------------------------------|--------------------|
| Name(s) shown on Form 1, 1NPR, or 2 | Identifying number |
|-------------------------------------|--------------------|

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2011 and have paid 2011 state income tax **on the same income** to Wisconsin and another state.



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

NO COMMAS; NO CENTS

| | State 1 <small>Postal abbr. ↑</small> | State 2 <small>Postal abbr. ↑</small> | State 3 <small>Postal abbr. ↑</small> | State 4 <small>Postal abbr. ↑</small> |
|---|--|--|--|--|
| ■ PART I – Income From Other State | | | | |
| <u>1</u> Wages, salaries, tips, etc. | .00 | .00 | .00 | .00 |
| <u>2</u> Taxable interest | .00 | .00 | .00 | .00 |
| <u>3</u> Ordinary dividends | .00 | .00 | .00 | .00 |
| <u>4</u> Business income / loss | .00 | .00 | .00 | .00 |
| <u>5</u> Capital gain / loss | .00 | .00 | .00 | .00 |
| <u>6</u> Other gains / losses | .00 | .00 | .00 | .00 |
| <u>7</u> IRA distributions, pensions, and annuities | .00 | .00 | .00 | .00 |
| <u>8</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. | .00 | .00 | .00 | .00 |
| <u>9</u> Farm income / loss | .00 | .00 | .00 | .00 |
| <u>10</u> Unemployment compensation | .00 | .00 | .00 | .00 |
| <u>11</u> Social security benefits | .00 | .00 | .00 | .00 |
| <u>12</u> Other income | .00 | .00 | .00 | .00 |
| <u>13</u> Add lines 1 through 12 in each column | .00 | .00 | .00 | .00 |
| Adjustments to Income | | | | |
| <u>14</u> Archer MSA or health savings accounts deduction | .00 | .00 | .00 | .00 |
| <u>15</u> Business expenses of reservists, performing artists, and fee-basis public officials | .00 | .00 | .00 | .00 |
| <u>16</u> Moving expenses | .00 | .00 | .00 | .00 |
| <u>17</u> Deductible part of self-employment tax | .00 | .00 | .00 | .00 |
| <u>18</u> Self-employed SEP, SIMPLE, and qualified plans | .00 | .00 | .00 | .00 |
| <u>19</u> Self-employed health insurance deduction | .00 | .00 | .00 | .00 |
| <u>20</u> IRA deduction | .00 | .00 | .00 | .00 |
| <u>21</u> Student loan interest deduction | .00 | .00 | .00 | .00 |
| <u>22</u> Other adjustments to income | .00 | .00 | .00 | .00 |
| <u>23</u> Add lines 14 through 22 in each column | .00 | .00 | .00 | .00 |
| <u>24</u> Total income taxed by other state – subtract line 23 from line 13 | .00 | .00 | .00 | .00 |

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NO COMMAS; NO CENTS

| | State 1 | State 2 | State 3 | State 4 |
|---|---------|---------|---------|---------|
| ■ PART II – Calculation of Credit | | | | |
| 25 Postal abbreviation for state to which tax was paid | _ _ _ | _ _ _ | _ _ _ | _ _ _ |
| 26 Income taxable to both Wisconsin and other state (see instructions) | .00 | .00 | .00 | .00 |
| 27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) | .00 | .00 | .00 | .00 |
| 28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit | .00 | .00 | .00 | .00 |
| 29 Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000 | . | . | . | . |
| 30 Multiply line 28 by line 29. Round the result to the nearest dollar | .00 | .00 | .00 | .00 |
| 31 Income and franchise tax (see instructions) | .00 | .00 | .00 | .00 |
| 32 Add lines 30 and 31 in each column | .00 | .00 | .00 | .00 |
| 33 Add the amounts in each column of line 32. Fill in the total here | | | | .00 |
| 34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS | | | | .00 |
| 35 Add lines 33 and 34 | | | | .00 |
| 36 Fill in the amount from: • Line 29 of Form 1 less the amounts on lines 30 and 31 of Form 1, or • Line 55 of Form 1NPR less the amounts on lines 56 and 57 of Form 1NPR, or • Line 12 of Form 2 less the amount on line 13 of Form 2 | | | | .00 |
| 37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions) | | | | .00 |

