

SCHEDULE **MT**

WISCONSIN ALTERNATIVE MINIMUM TAX

2013

Wisconsin Department of Revenue

Enclose with Form 1, 1NPR, or 2 (estate or trust)

Legal name(s) shown on Form 1, 1NPR, or 2

Your social security number or trust ID number

Read instructions before filling in this schedule

1	Federal alternative minimum taxable income from line 28 of federal Form 6251 (line 29 of Schedule I of Form 1041 for estates and trusts). If married filing a separate return, see instructions . . .	1	.
2a	Additions. Fill in the total of the amounts from lines 2, 3, and 4 of Form 1 or the amount from line 2 of Form 2	2a	.
2b	Tax-exempt interest from line 12 of federal Form 6251. Estates and trusts, see instructions	2b	.
2c	Federal net operating loss included on line 2a	2c	.
2d	State and local taxes (estates, trusts, and beneficiaries only) included on line 2a	2d	.
2e	Addition from Col. 2 of Schedule B of Form 2	2e	.
2f	Add lines 2b through 2e	2f	.
2g	Subtract line 2f from line 2a	2g	.
3a	Subtractions. Fill in amount from line 12 of Form 1 or line 4 of Form 2	3a	.
3b	Wisconsin net operating loss included on line 3a	3b	.
3c	State tax refund and other itemized deduction recoveries included on line 3a	3c	.
3d	Subtraction from Col. 2 of Schedule B of Form 2	3d	.
3e	Add lines 3b, 3c, and 3d	3e	.
3f	Subtract line 3e from line 3a	3f	.
4	Subtract line 3f from line 2g. If line 3f is larger than line 2g, subtract line 2g from line 3f and fill in the result as a negative number. If filing Form 1NPR, see instructions	4	.
5	Combine line 1 and line 4	5	.
6	Itemized deduction addback (part-year resident and nonresident individuals only)	6	.
7	Add line 5 and line 6	7	.
8	Adjustments. See instructions, page 2	8	.
9	Combine line 7 and line 8	9	.
10	Federal alternative tax net operating loss, if any, from line 11 of federal Form 6251 (line 24 of Schedule I of Form 1041 for estates and trusts). Fill in as a positive amount	10	.
11	Add line 9 and line 10	11	.
12	Wisconsin alternative tax net operating loss. Fill in as a positive amount. See instructions, page 3	12	.
13	Subtract line 12 from line 11. This is your Wisconsin alternative minimum taxable income. If married filing separately, see instructions	13	.
14a	Wisconsin residents. Fill in: \$45,000 if married filing joint return \$33,750 if single or head of household \$22,500 if married filing separate return \$22,500 if a trust or estate	14a	.
14b	Part-year residents and nonresidents (see instructions, page 3)	14b	.
15	Exemption phase-out amount	15	.
16	Subtract line 15 from line 14a or line 14b. If zero or less, fill in -0-	16	.
17	Subtract line 16 from line 13	17	.
18	Multiply amount on line 17 by .065 (6.5%). This is your tentative minimum tax	18	.
19	Fill in amount from line 27 of Form 1, line 53 of Form 1NPR, or line 10 of Form 2	19	.
20	Subtract line 19 from line 18. This is your Wisconsin alternative minimum tax. Fill in on line 28 of Form 1, line 54 of Form 1NPR, or line 11 of Form 2	20	.