

1NPR

Wisconsin Income Tax for Nonresidents and Part-Year Residents

Form 1NPR Instructions

2017



WI efile is:

- ✓ **FREE:** file your state tax return at no charge
- ✓ **ACCURATE:** it does the math for you
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NEW IN 2017

Adoption Expenses – The \$5,000 subtraction for adoption expenses is expanded to apply to adoptions finalized in another state or another country. See page 26.

Olympic, Paralympic, and Special Olympics Medals and Prize Money – Certain persons are allowed a subtraction for the value of medals and prize money received. See page 31.

Refund – The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed. See page 7.

REMINDER If the IRS adjusted any of your federal income tax returns, you must notify the department within 90 days of any adjustment that affects your Wisconsin income tax returns. See page 9.

Tax Tips:

- ☐ E-file for a faster refund (*see page 6*)
- ☐ If you moved out of Wisconsin in 2017, complete the Legal Residence (Domicile) Questionnaire on page 63
- ☐ If you have to make estimated tax payments in 2018 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

Tax Returns Are Due:

Tuesday
April 17, 2018

Have Questions?

See page 11 for office locations and other helpful numbers.

revenue.wi.gov

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 sec. 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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Resident status

■ 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 2017.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2017.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2017.

■ What is domicile?

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. It is not always where you presently live. You can be physically present or residing in one state but maintain a domicile in another. "Domicile" is often referred to as "legal residence." You can have only one domicile at a time.

Note

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 63, 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 Fact Sheet 1118, *Income Tax Information for Active 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.

You generally have this status if the federal government has issued you an alien registration card, also known as Form I-551, green card, or permanent residence 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 For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2017, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2017 (assuming your intent was to establish a domicile in Wisconsin). For the 2017 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2017, through July 31, 2017, and a resident from August 1, 2017, through December 31, 2017). As a part-year resident for 2017, you must file a 2017 Form 1NPR.

Note: Certain tax credits (for example, homestead credit and earned income credit) may not be claimed by part-year residents or nonresidents.

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.

Who must file

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 2017, you must file a Wisconsin return. A return does not have to be filed by a nonresident of Wisconsin if all income is exempt from tax as disaster relief work performed during a state of emergency declared by the Governor.

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 2017*.

■ 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 \$1,050 which included at least \$351 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, health savings account, ABLE account, or Archer medical savings account.
- You are subject to the Wisconsin alternative minimum tax.

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 2017, 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 65, 66, 74, 76, 77, and 78. 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 17.

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 services performed in Wisconsin (see the exceptions under line 1 instructions on page 17).
- Rents and royalties from real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of real or 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, trusts, partnerships, limited liability companies (LLCs), and tax-option (S) corporations. For tax-option corporations, this includes capital gains, interest and dividends passed through from a tax-option (S) corporation that is engaged in business in Wisconsin.
- 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 to file

If you are a nonresident or part-year resident of Wisconsin in 2017, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2017, 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. You can get Form WI-Z, Form 1A, and Form 1 from any Department of Revenue office or from the department's website at 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 1NPR.

When to file

You should file as soon as you can, but not later than **April 17, 2018**. 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 2017 Wisconsin income tax returns and pay any tax due by March 1, 2018, to avoid interest for underpayment of estimated tax.

How to get an extension of time to file

Your return is due April 17, 2018.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 17.

You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 1NPR 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 17, 2018. This applies even though you may have an extension of time to file. If you do not file your return by April 17, 2018, or during an extension period, you may have to pay 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 17, 2018. Submit the payment with a 2017 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. (**Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Freedom's Sentinel in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See "Special Conditions" below.)

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2018, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing. An extension of the March 1 date is not available.

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 Freedom's Sentinel 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.

Filing your return

■ E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. Certain software will allow you to file Form 1NPR electronically.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR, or use the department's free e-file application. For more information on e-filing, go to the department's website at revenue.wi.gov/Pages/OnlineServices/home.aspx.

■ Paper filing

Electronic filing (e-filing) is the fastest way to receive your refund. However, if you paper file, there are several things you can do to ensure you receive your refund faster.

Important information:

- Send original copies.
- Use black ink.
- Clearly write your name and address using capital letters. Do not use mailing labels.
- Commas and dollar signs can be misread when scanned. Do not use them.
- Round amounts to whole dollars. Do not add cents in front of the preprinted zeros on entry lines.
- To indicate a negative number, use a negative sign (for example, -8300 not (8300)).
- Print your numbers clearly. **0123456789** Do not use: **Ø147**
- If you make a mistake, erase or start over. Do not cross out entries.
- Put entries on the lines. Do not write in the margins, above or below the lines.
- 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 "I" when scanned.
- Do not staple your return. Stapling will delay the processing of your return and any refund.

■ 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.

Note

Do not attach a Form W-RA if you are filing your return on paper. Form W-RA is used only when submitting information for an electronically-filed return.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR, unless you are paying by credit card or online.
2. **W-2s or 1099s** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1042-S, 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. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*.
4. **Amended return** – Enclose Schedule AR, *Explanation of Amended Return*, with your amended return and all supporting forms and schedules for items changed. (Don't send a copy of your original return.)
5. **Federal Return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 1040NR or 1040NR-EZ) and its supporting schedules and forms (such as federal Form 8886, *Reportable Transaction Disclosure Statement*.)
6. **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.

7. 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 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 tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR.

8. Injured Spouse – If you are filing federal Form 8379, *Injured Spouse Allocation*, enclose a copy with your Form 1NPR. Fill in "05" in the Special Conditions box on page 1 of Form 1NPR.

CAUTION Be sure to file all four pages of Form 1NPR. Send the original of your return. Do not send a photocopy.

■ Where to File

Mail your return (an original return or amended return) to the Wisconsin Department of Revenue at:

(if tax is due)

PO Box 268
Madison WI
53790-0001

(if refund or no tax due)

PO Box 59
Madison WI
53785-0001

(if homestead credit claimed)

PO Box 34
Madison WI
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 ¼" 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.

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 Website at: revenue.wi.gov

If you need to contact us about your refund, please wait at least 12 weeks after filing your Form 1NPR. Refund information may not be available until that time. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

You may call one of the numbers indicated above 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 when you call one of the numbers listed above. 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) 266-2486 in Madison (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure website at revenue.wi.gov.

Amending your return

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2022, for 2017 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

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. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.

Note

If your original return was filed on Form 1NPR, you would file an amended return using Form 1NPR and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2017 Form 1NPR and elect to carry the NOL back to 2015 and 2016, you must file Form X-NOL for the appropriate year, in addition to a Form 1NPR for each year, to amend your return and claim a refund.

Check the space on Form 1NPR to indicate your filing status on the amended return. If you are changing from separate returns to a joint return, both of you must sign the amended return. If there is any tax due, it must be paid in full. You cannot change from joint to separate returns after the due date for filing your original return has passed.

If you are changing your filing status, the amount reported on line 33 of Form 1NPR as federal adjusted gross income must be based on the same filing status used for Wisconsin. For example, you and your spouse both originally filed Form 1NPR as married filing a separate return. You are amending to change your filing status to married filing a joint return. The amount reported on line 33 must be taken from a federal return based on a married filing joint status. If you did not file a joint federal return, you should prepare a pro forma federal return using a married filing joint return status. The federal adjusted gross income and other amounts from this pro forma return are then used to complete the amended return. Follow the Form 1NPR instructions to complete your amended return.

→ If you are changing an amount on any line of Form 1NPR, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2017 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the department, use the corrected figures from the adjustment notice.

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

Note

Enclose Schedule AR with your amended Form 1NPR to explain 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 the address shown on Form 1NPR.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your 2017 return (April 15, 2018). Figure the interest charge on the additional tax you owe. In the area below line 80, write in the amount of interest. Label it "interest charge."

Note

Credit Repayments

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which you originally claimed the credit to reduce the amount of your credit by your repayment. See below for credits for which you may have to repay.

- **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. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 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. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- **Supplement to federal historic rehabilitation credit** Were you required to repay to the Internal Revenue Service a portion of the federal historic rehabilitation credit? If yes and you claimed the same qualified rehabilitation expenditures for the Wisconsin credit, you must repay to the department a proportionate amount of the Wisconsin credit. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.

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.

Fraudulent or reckless credit claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, the earned income credit, homestead credit, or the veterans and surviving spouses property tax credit, are subject to filing limitations. If you file a "fraudulent claim," you will not be allowed to take any refundable credit for 10 years. "Fraudulent claim" means a claim that is false or excessive and filed with fraudulent intent. If you file a "reckless claim," you will not be allowed to take any refundable credit for 2 years. "Reckless claim" means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

Internal Revenue Service and other state adjustments

Note

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 return that reflects the federal adjustments, or
- (2) Mailing the copy to: Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

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.

Age

Note

If your birthday falls on January 1, 2018, you are considered to be a year older as of December 31, 2017. **Example:** If you were born on January 1, 1953, you are considered to be age 65 as of December 31, 2017.

Estimated tax payments required for next year

If your 2018 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must either:

- Make estimated tax payments for 2018 in installments beginning April 17, 2018, using 2018 Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2018 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 do not make required installment payments, you may be charged interest.

For more information, contact the department's Customer Service Bureau at (608) 266-2486 or visit any Department of Revenue office.

If you must file Form 1-ES for 2018 and do not receive a form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES. You may also visit or contact the department using one of the methods listed above.

Death of a taxpayer

A return for a taxpayer who died in 2017 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her death.

If there is no estate to probate, a surviving heir may file Form 1NPR for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1NPR should sign it and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative"). Be sure to fill in the surviving heir's or personal representative's mailing address in the address area of Form 1NPR.

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

Note

If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*. Mail the completed form and refund check to the address shown on Form 804. Do **not** mail Form 804 with the original return.

If your spouse died during 2017 and you did not remarry in 2017, you can file a joint return. You can also file a joint return if your spouse died in 2018 before filing a 2017 return. A joint return should show your spouse's 2017 income before death and your income for all of 2017. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

If your spouse died before 2017 and you have not remarried, you must file as single or, if qualified, as head of household.

For more information about the final income tax return to be filed for a deceased person, visit any department office or call our Customer Service Bureau at (608) 266-2486.

Requesting copies of your returns

The Department of Revenue will provide copies of your Wisconsin returns for prior years. Persons requesting copies should complete Form P-521, *Request for Copies of 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 website at revenue.wi.gov.

Tax Help and Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:

(**Note:** Mail completed returns to the address shown on the return.)

Customer assistance:

phone: (608) 266-2486

email: DORIncome@wisconsin.gov

Milwaukee –

State Office Bldg., 819 N. 6th St., Rm. 408
(zip code 53203-1606)

Forms requests:

phone: (608) 266-1961

website: revenue.wi.gov

Appleton –

265 W. Northland Ave.
(zip code 54911-2016)

Madison –

2135 Rimrock Rd.
Mail Stop 5-77
PO Box 8949
(zip code 53708-8949)

Eau Claire –

State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-4558)

Other offices open on a limited schedule
are Green Bay and Wausau.

Internet Address

Our website, revenue.wi.gov, has many resources to help you with your tax needs.

- Complete electronic forms and submit them for free
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us comments or request help
- File your return electronically

TTY Equipment – Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Publications Available

The following is a list of some of our publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our website.

Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2017
- 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
- 117 Guide to Wisconsin Wage Statements and 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
- 401 Extensions of Time to File
- 405 Wisconsin Taxation Related to Native Americans
- 411 Disaster Relief
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

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.

■ **Amended Return** If you already filed your original return and this is an amended return, place a check mark where indicated at the top of Form 1NPR. For more information, see **Amending your return** on page 7 of these instructions. Be sure to enclose a copy of Schedule AR with your amended return.

■ **Period covered** File the 2017 return for calendar year 2017 and fiscal years that begin in 2017. 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.

■ **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 2016 and you are filing a joint return for 2017 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2016 return.

■ **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.

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 Freedom's Sentinel (page 5)
- 02 Extension – Combat zone (page 5)
- 03 Extension – Federally-declared disaster (page 5)
- 04 Divorce decree (page 7)
- 05 Injured spouse (page 7)
- 06 Single decedent or primary taxpayer if joint return (page 10)
- 07 Spouse deceased if joint return (page 10)
- 08 Both taxpayers deceased (page 10)
- 09 Nonresident service member (page 17)
- 11 Fiscal filer (page 12)
- 14 Active duty reserve and National Guard military pay (page 17)
- 15 Military spouse (page 17)
- 16 Schedule RT enclosed (page 31)
- 17 Disaster relief (pages 17 and 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.

■ **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, 2017, 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 54. Fill in the number of the school district in which you lived on December 31, 2017, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2017. 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 2017 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 2017*. 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, 2017:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2017, and did not remarry in 2017.

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, 2017.
- Your spouse died in 2017 and you did not remarry in 2017.
- You were married at the end of 2017, and your spouse died in 2018 before filing a 2017 return.

A married couple 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 2017. You also can’t file a joint return if you and your spouse have different tax years.

Exception If at the end of 2017 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 A joint return usually produces the lowest tax, but you and your spouse may be among the few married couples for whom separate returns are better. This will require filing 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 2017 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 2017 may be able to use this status. If you do not have to file a federal return, visit any department office or contact the department’s Customer Service Bureau at (608) 266-2486 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” next to the arrow. Also, fill in your spouse’s social security number in the space next to the name 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 2017. If you are married filing a joint return, also check one of the spaces to indicate your spouse’s resident status in 2017. See the definitions on page 3.

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”.

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2016 or 2017 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 63.

Column A and Column B Instructions

Form 1NPR has two columns for figures.

Column A is labeled “Federal column.” In this column, lines 1-33, fill in the amounts 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, and the adjustment item on line 30 of Form 1NPR. 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, 2016, with certain exceptions.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2017 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
- Domestic production activities deduction

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 1 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 2017, you must also make adjustments on Schedule I for 2017. If an adjustment was made to depreciation, amortization, or sec. 179 expense on your 2014 or later Schedule I, you must also make an adjustment on Schedule I for 2017. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014.

You may also have to fill in Schedule I if you sold property during 2017, 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 does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014. Gain or loss on such property is the same for federal and Wisconsin tax 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? 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?

Column A and Column B Instructions – continued

To adjust for the difference in basis of depreciated or amortized assets owned on December 31, 2013 (or the last day of a taxable year beginning in 2013 for fiscal filers), see the line 15 instructions for “Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year” on page 31. A subtraction is allowed over 5 years to adjust for any difference in basis. In certain cases, an addition to income is required. As a result of this addition or subtraction, the Wisconsin adjusted basis of all depreciated or amortized assets on January 1, 2014 (or the first day of the taxable year beginning in 2014 for fiscal filers), is the same as the federal adjusted basis.

Did you sell (or otherwise dispose of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a “qualified new business venture” or a “qualified Wisconsin business”? If so, you must complete Part I of Wisconsin Schedule T. If gain on the sale of an investment in a “qualified Wisconsin business” qualifies to be excluded from income, you must also complete Schedule QI to determine the nontaxable gain. Enclose the completed Schedule T and/or QI 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 2017? 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 2017*.

■ **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 including amounts paid by you through payroll deductions, 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.
- The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.
- 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. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

Complete Worksheet 1 or Worksheet 2 on the next page, as appropriate, to figure your subtraction.

Note

When completing line 1 of Worksheet 1 or 2, if you purchased the insurance through an Exchange (Marketplace), the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

Column A and Column B Instructions – continued

If you are self-employed, complete Worksheet 1.

Medical Care Insurance – Worksheet 1 – Self-Employed Persons

1. Amount you paid for medical care insurance in 2017 while you were self-employed1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F
for your employee spouse2. _____
3. Amount of premium tax credit from line 69 of your federal Form 1040,
line 45 of Form 1040A, or line 65 of Form 1040NR3. _____
4. Add lines 2 and 3 4. _____
5. Subtract line 4 from line 1 5. _____
6. Amount of advance premium tax credit you were required to repay
(line 46 of Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR) 6. _____
7. Add lines 5 and 67. _____
8. Net earnings from a trade or business* taxable to Wisconsin 8. _____
9. Total net earnings from a trade or business* 9. _____
10. Divide line 8 by line 9. Fill in decimal amount, but not more than 1.00.10. _____
11. Multiply line 7 by line 1011. _____
12. Fill in the smaller of line 8 or line 1112. _____
13. Fill in the amount of long-term care insurance that is included on line 29 of your
federal Form 1040 or 1040NR13. _____
14. Add lines 12 and 13. Fill in here and in the Wisconsin column on line 2314. _____

* 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 deductible part 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. If zero or less, fill in 0 (zero).

Complete Worksheet 2 if you were (1) an employee or (2) a person who had no employer and were not self-employed.

Medical Care Insurance – Worksheet 2 – Others

1. Amount you paid for medical care insurance in 20171. _____
2. Amount of premium tax credit from line 69 of your federal Form 1040,
line 45 of Form 1040A, or line 65 of Form 1040NR2. _____
3. Subtract line 2 from line 13. _____
4. Amount of advance premium tax credit you were required to repay
(line 46 of Form 1040, line 29 of Form 1040A, or line 44 of Form 1040NR)4. _____
5. Add lines 3 and 45. _____
6. 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. If zero or less, fill in 0 (zero)6. _____
7. 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. If zero or less, fill in 0 (zero) ... 7. _____
8. Divide line 6 by line 7. Fill in decimal amount, but not more than 1.008. _____
9. Multiply line 5 by line 89. _____
10. Fill in the smaller of line 6 or 9 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.10. _____

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 3 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 service member is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the service member 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 65, 76, 77, and 78. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return).

■ **Disaster Relief Work** If you are a nonresident of Wisconsin and your only Wisconsin income is from disaster relief work performed in connection with a state of emergency declared by the governor, don't include on line 1, column B, wages earned from the disaster relief work. If 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 65, 76, 77, and 78. Sign your return (both spouses if filing a joint return). Enclose your Wisconsin W-2(s). If you meet this exception, fill in "17" in the Special Conditions box on page 1 of Form 1NPR.

■ **Nonqualified Deferred Compensation** See the instructions for line 10 for information on the taxation of income received while a nonresident of Wisconsin from a nonqualified deferred compensation plan.

■ **Treaty Exemption** 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. If you are claiming this subtraction, fill in "14" in the Special Conditions box on page 1 of Form 1NPR. See **Caution** on page 18.

Line 1 – Wages, Salaries, Tips, Etc. – continued

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.

■ **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, 2017.
2. You were under age 65 on December 31, 2017.
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 2017, you must file a joint return with your spouse.
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 11 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 on page 19 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 in the space to the left of line 2 of Form 1040EZ.

Note: If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses. For more information, see federal Publication 550, *Investment Income and 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 Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects,
- (5) 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,
- (6) 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,
- (7) local exposition district bonds,
- (8) Wisconsin professional baseball park district bonds,
- (9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands or, for bonds issued after October 16, 2004, the Government of American Samoa,
- (10) local cultural arts district bonds,

Line 2 – Taxable Interest – continued

- (11) Wisconsin professional football stadium bonds,
- (12) Wisconsin Aerospace Authority bonds,
- (13) 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,
- (14) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov/faqs/pcs/conduit.html),
- (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.,
- (16) the Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation
- (17) a sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229, and
- (18) WHEDA bonds issued under sec. 234.65, Wis. Stats., to fund an economic development loan to finance construction, renovation, or development of property that would be exempt under sec. 70.11(36), Wis. Stats.

■ **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.) *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.

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 amount from line 10 of 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 amount from line 11 of 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 amount from line 12 of Form 1040.

Wisconsin column *Nonresidents* – Nonresident individuals conducting business within and outside Wisconsin are taxed only on income derived in Wisconsin. The apportionment method must be used to determine income subject to tax unless the department gives permission to use separate accounting. Under this method, a business shows all income and deductions attributable to the business and assigns a part to Wisconsin based on an apportionment percentage. For detailed instructions, go to the Common Questions on the department's website at revenue.wi.gov/Pages/FAQS/pcs-npr.aspx. *Part-year and full-year residents* – figure the income or loss from business in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss apportioned to Wisconsin while a nonresident.

Exception Income from an out-of-state business from disaster relief work performed in Wisconsin in connection with a state of emergency declared by the Governor is not taxable to Wisconsin. An out-of-state business means a sole proprietorship that, except for disaster relief work during a disaster period, was not doing business in Wisconsin during the 3 taxable years immediately preceding the disaster period or the current taxable year in which the declared state of emergency occurs. If you meet this exception, fill in "17" in the Special Conditions box on page 1 of Form 1NPR.

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 14.

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 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 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.

Note

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, and you have no Wisconsin capital loss carryover, 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.

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 14.

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 14.

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.

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 services performed as an employee 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.

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

Note

■ **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). These retirement benefits are paid from the Defense Finance and Accounting Service.
- (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. These retirement benefits are paid from the U.S. Office of Personnel Management.

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.

Line 10 – Pensions and Annuities – continued

■ **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.

Line 11 Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

CAUTION Wisconsin follows the federal treatment of passive activity losses (PALs). However, if there is a difference in the federal and Wisconsin definition of the Internal Revenue Code, any PAL may have to be adjusted on Schedule I to account for the difference. The federal column of Form 1NPR includes the amount of PAL allowed for Wisconsin after taking into consideration Schedule I adjustments.

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 real or 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

Note If an adjustment listed on Schedule 2K-1, 3K-1, or 5K-1 is due to a difference between federal and Wisconsin law, such as bonus depreciation, this amount should be adjusted on Wisconsin Schedule I. This revised amount should be reported in the federal column of Form 1NPR.

■ 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.
- (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. Your subtraction is limited to the amount actually deductible for federal purposes. This includes any limitation when federal itemized deductions are reduced due to federal adjusted gross income limits. See **Worksheet for Limited Itemized Deductions** on page 36.

Submit a copy of your Schedule 5K-1 with Form W-RA if you are filing electronically. If you are filing a paper return, include a copy of Schedule 5K-1 with your return. A copy of the Schedule 5K-1 is required when making an adjustment.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 11 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 addition modifications. Decrease the amount reported in the federal column by amounts shown as subtraction modifications.

Submit a copy of your Schedule 2K-1 or 3K-1 with Form W-RA if you are filing electronically. If you are filing a paper return, include a copy of Schedule 2K-1 or 3K-1 with your return. A copy of the Schedule 2K-1 or 3K-1 is required when making an adjustment.

■ **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 14.

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 14.

Line 13 Unemployment Compensation

Federal column Fill in the amount of unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ).

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.

Unemployment Compensation Worksheet	
Check only one box.	
<input type="checkbox"/> A. Married filing a joint return – write \$18,000 on line 3 below.	
<input type="checkbox"/> B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> D. Single – write \$12,000 on line 3 below.	
1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ)	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. _____

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

UC from line 9 of worksheet	x	$\frac{\text{UC* received while a Wisconsin resident}}{\text{Total UC received from line 1 of worksheet}}$	=	UC taxable by Wisconsin to line 13, Col. B, Form 1NPR
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* 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.

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.

Note

Exception If you are affected by any of the modifications listed below, complete Schedule M to determine the amount to enter in the Wisconsin column.

Modifications

■ **Farm loss carryover** If you were not actively engaged in farming and were subject to farm loss limitations on your 2002-2013 Wisconsin income tax returns, 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.

Example You have a farm loss carryover from 2013 of \$30,000. You could not claim a subtraction for any portion of the carryover on your 2014-2016 returns. For 2017 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 preservation credit** Did you receive farmland preservation credit in 2017? If so, the total amount is taxable by Wisconsin. Include on line 15 any portion of your farmland preservation credit from Schedule FC which wasn't included as income on your federal return.

■ **Addition required for certain credits** If you claimed any of the credits listed in (a) through (L), you must include on line 15 the amount of your credit computed for 2017. 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 page 22 for tax-option (S) corporations and partnerships.)

Include the following credits computed for 2017:

- (a) Enterprise zone jobs credit
- (b) Development zones credit
- (c) Technology zone credit
- (d) Manufacturing investment credit
- (e) Economic development tax credit
- (f) Jobs tax credit
- (g) Community rehabilitation program credit
- (h) Research credit
- (i) Manufacturing and agriculture credit (see **Exception** below)
- (j) Capital investment credit
- (k) Business development credit
- (L) Electronics and information technology manufacturing zone credit

Exception The amount of manufacturing and agriculture credit computed for 2016 must be added to income on your 2017 Wisconsin income tax return. This is the amount from line 16 of your **2016** Schedule MA-A or MA-M.

■ **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 2016 federal income tax return. You couldn't claim the casualty loss for the itemized deduction credit on your 2016 Wisconsin return. In 2017, you received a

Line 15 – Other Income – continued

\$1,000 reimbursement from your insurance company for part of the casualty loss. You reported the \$1,000 on your 2017 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.

■ **Wisconsin net operating loss carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2017, 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 11 for information on how to get this publication.

Note

A net operating loss carryforward may not be used unless the incurred loss was computed on a return that was filed within 4 years of the unextended due date for that return.

■ **Medical care insurance** See the modification for medical care insurance on page 15 and worksheet 2 on page 16 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 2017, 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 2017 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 2017	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. _____

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

Amount from line 5 of worksheet	x	$\frac{\text{Wages, unearned income, and net earnings from a trade or business* taxable by Wisconsin}}{\text{Total wages, unearned income, and net earnings from a trade or business**}}$	=	Tentative subtraction
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* 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 subtraction 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, 2017, 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.

Line 15 – Other Income – continued

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.

Retirement Income Exclusion Worksheet	
(Keep for your records)	
If married filing a joint return, fill in each spouse's information separately.	(A) Yourself
	(B) 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, 2017, 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, 2017, 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. _____

■ **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** Effective for taxable years beginning in 2017, if you were a full-year resident of Wisconsin for 2017 and you adopted a child for whom a final order of adoption was entered by a court of any state, or upon registration of a foreign adoption, during 2017, 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 2015, 2016, and 2017. 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 \$6,958 (per student) of the amount you paid during 2017 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 2017 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 or Department of Safety and Professional Services
- 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, 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.

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 or Department of Safety and Professional Services.

Line 15 – Other Income – continued

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 or other person who contributed to the account (for example, grandparent, aunt, uncle, or other person) 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 36 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

These amounts should be adjusted for any Schedule I differences.

If your filing status is:

Single or Head of Household

- If your federal adjusted gross income is \$53,160 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 \$53,160 but less than \$63,790, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$63,790 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If your federal adjusted gross income is \$85,050 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 \$85,050 but less than \$106,310, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$106,310 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If your federal adjusted gross income is \$42,530 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 \$42,530 but less than \$53,160, complete Steps 1-3 to figure the amount of your subtraction.
- If your federal adjusted gross income is \$53,160 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 2017.
Do not fill in more than \$6,958 per student 1. _____
2. Fill in your federal adjusted gross income 2. _____
3. Fill in \$53,160 (\$85,050 if married filing joint return or
\$42,530 if married filing separate return) 3. _____
4. Subtract line 3 from line 2 4. _____
5. Divide the amount on line 4 by 10,630
(21,260 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. _____

Line 15 – Other Income – continued

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

Tuition and fee expense*	x	$\frac{\text{Wages, salaries, tips, unearned income, and net earnings from a trade or business** taxable by Wisconsin}}{\text{Total wages, salaries, tips, unearned income, and net earnings from a trade or business***}}$	=	Tentative subtraction
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* 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 2017, but not more than \$6,958 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 (Edvest or Tomorrow's Scholar) if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

You may also claim a subtraction if you rolled over an amount from another state's qualified plan into a Wisconsin account.

Complete Schedule CS, *College Savings Accounts*, to determine the amount of your subtraction. Enclose Schedule CS with your Form 1NPR.

■ **Distributions from Edvest and Tomorrow's Scholar College Savings Account** If, while a Wisconsin resident, you received a distribution from an Edvest or Tomorrow's Scholar college savings account and the entire distribution was not used for qualified higher educational expenses, you may have to include all or a portion of the distribution in income. If you rolled over an amount from an Edvest or Tomorrow's Scholar college savings plan into another state's plan, you may also have to include all or a portion of the amount rolled over in Wisconsin income. If you received a distribution within 365 days of contributing an amount to an account, the amount previously subtracted may have to be included in income.

Complete Schedule CS to determine the amount you must include in income. Enclose Schedule CS with Form 1NPR.

■ **Distributions from Wisconsin state-sponsored college tuition programs** If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if 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.

■ **Distributions from ABLE Accounts** The owner (beneficiary) of a qualified ABLE account must include in income any amount withdrawn from a qualified ABLE account for any reason other than the payment of qualified disability expenses for the account beneficiary. Also, upon termination of an account, an addition to income is provided for any amount in the account that is returned to an account owner's estate.

■ **ABLE Accounts** A subtraction may be claimed for the amount contributed to a qualified ABLE (Achieving a Better Life Experience) account during the year. The owner (beneficiary) of an ABLE account must be a disabled person. Distributions from the account must be used to pay the qualified disability expenses of the disabled person. The total maximum subtraction that may be claimed by all contributors to the account for 2017 is \$14,000. The subtraction does not apply to rollovers or transfers from another account.

■ **Child and dependent care expenses** Do you qualify for the federal credit for child and dependent care expenses for 2017? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2017, (2) the qualifying person lived in your home more than half of 2017, and (3) you provided over half the cost of keeping up your home.

Complete the worksheet at the top of page 29.

Line 15 – Other Income – continued

Child and Dependent Care Expenses

1. Fill in the amount from line 6 of federal Form 2441, but not more than \$3,000 (\$6,000 if more than one qualifying person) 1. _____
2. Fill in your wages, unearned income and net earnings from a trade or business taxable to Wisconsin* 2. _____
3. Fill in total wages, unearned income and net earnings from a trade or business** 3. _____
4. Divide line 2 by line 3. Fill in decimal amount. If line 2 is more than line 3, fill in 1.00 4. _____
5. Multiply line 1 by the decimal amount on line 4. This is your subtraction for child and dependent care expenses 5. _____

* Use the amount that will be on line 16, column B, without considering the subtraction for child and dependent care expenses 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

■ **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, aunt, or uncle. The person may be related to you by blood, marriage, or adoption.
- 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.”)

Line 15 – Other Income – continued

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 long-term gain on the sale of a business asset to the related person, 40% of the long-term gain on the sale of a farm asset, or 70% of the long-term gain on the sale of qualified shares in a corporation.*
- If the amount on line 17 or 18 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 18 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) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.
- If the amount on line 18 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) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD less the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the following worksheet to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 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 19 of Schedule WD 1. _____
2. Long-term capital gain on the sale of assets to a related person. 2. _____
3. Total long-term capital gain included in line 17 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 or gain from the sale
of qualified shares in a corporation, 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. _____

* A sale of qualified shares of a corporation that is engaged in farming to a relative does not qualify for the additional 30% exclusion for the sale of assets used in farming on Wisconsin Schedule WD. Thus the amount that may be subtracted as gain on the sale of qualifying shares of stock in a corporation is 70% of the gain.

■ **Repayment of income previously taxed** If you had to repay during 2017, 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 69.

■ **Human organ donation** If you were a full-year resident of Wisconsin for 2017 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 – Other Income – continued

■ **Addition for certain expenses paid to related entities** Fill in as an addition the amount deducted or excluded from your Wisconsin 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.

■ **Combat zone related death** If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2017 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return.

Note: For persons who died in 2017 as a result of service in a combat zone, the income subtraction also applies for 2016 if the service member did not previously file a 2016 income tax return.

■ **Private school tuition** A subtraction may be claimed for tuition paid in the taxable year to send your dependent child to a private school. The maximum subtraction is \$4,000 for an elementary pupil and \$10,000 for a secondary pupil. See Schedule PS for further information. A copy of Schedule PS must be included with your Wisconsin income tax return.

■ **Physician or Psychiatrist Grant** To the extent included as income in the Wisconsin column, any amount received by a physician or psychiatrist from the primary care and psychiatry shortage grant program under sec. 39.385, Wis. Stats., may be subtracted.

■ **Difference in federal and Wisconsin basis of depreciated or amortized assets owned on the last day of the 2013 taxable year** If you determined for 2014 that the combined federal adjusted basis of all depreciated and amortized assets was greater than the combined Wisconsin adjusted basis of the assets, you were required to add 20 percent of the difference to 2014, 2015, and 2016 Wisconsin income. The amount added to Wisconsin income for 2014, 2015, and 2016 must also be added to income for 2017 (and for tax year 2018).

If you determined for 2014 that the combined Wisconsin adjusted basis of all depreciated and amortized assets was greater than the combined federal adjusted basis of the assets, you could subtract 20 percent of the difference from your 2014, 2015, and 2016 Wisconsin income. The same amount subtracted from Wisconsin income for 2014, 2015, and 2016 may be subtracted from income for 2017 (and for tax year 2018).

As a result of this addition or subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1, 2014, for calendar-year filers) is the same as the federal adjusted basis.

■ **Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money** Persons who win medals at the Olympic and Paralympic Games generally exclude the value of such medals and the amount of prize money received from the U.S. Olympic Committee from federal income. Because the starting point for computing Wisconsin taxable income is federal adjusted gross income (FAGI), the amount that is excluded from federal income is automatically excluded from Wisconsin income and no additional subtraction is allowed for Wisconsin.

There are two situations where a Wisconsin subtraction may be claimed for the value of medals and any prize money. In these situations, the value of medals and any prize money would have been included in FAGI and a Wisconsin subtraction is allowed.

- Persons with FAGI over \$1,000,000 (\$500,000 if married filing a separate return) must include the value of medals and any prize money in federal income. Such persons may claim the Wisconsin subtraction of the value of medals and any prize money from the U.S. Olympic Committee.
- Persons who participate in the Special Olympics may claim a subtraction for the value of medals and any prize money received from the Special Olympics Board of Directors.

Line 17 Educator Expenses

Federal column Fill in the amount from line 23 of federal Form 1040 (line 16 of Form 1040A).

Wisconsin column Fill in the amount from the federal column.

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

Federal column Fill in the amount from line 25 of federal Form 1040.

Wisconsin column Fill in the amount from the federal column.

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 Deductible Part 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:

Net earnings from a trade or business taxable to Wisconsin	x	Deductible part of self-employment tax from line 27, Form 1040	=	Wisconsin self-employment tax deduction to line 21, Col. B, Form 1NPR
Total net earnings from a trade or business				

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 formula below 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:

Your net earnings from a trade or business* taxable to Wisconsin	x	Keogh deduction included in line 28, Form 1040	=	Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR
Your total net earnings from a trade or business*				

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

Line 22 – Self-Employed SEP, SIMPLE, and Qualified Plans – continued

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

$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}}$	x	$\frac{\text{Self-employed SEP or SIMPLE deduction included in line 28, Form 1040}}{\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}}$	=	$\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}$
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* 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 15. 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.

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

This line is reserved for the federal tuition and fees deduction. The federal deduction has expired, but may be extended by Congress later this year. However, even if extended, the federal tuition and fees deduction will not apply for Wisconsin. Do not 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 federal 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)(D) 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, attorney fees and court costs in connection with an IRS award, and the value of Olympic and Paralympic medals and United States Olympics Committee prize money. 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, the value of medals and prizes received from the United States Olympics Committee, or contributions to sections 403(b) and 501(c)(18)(D) 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 expenses from the rental of personal property if the property is located outside Wisconsin.

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. If Wisconsin income from line 32 is zero or less, fill in 0 (zero).

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 "Exceptions" for line 36c.

Line 36b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2017, check line 36b and fill in 0 on line 36c. You can't claim a standard deduction.

Exception If, at the end of 2017, 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 13), do not check line 36b. Complete line 36c.

Line 36c Standard Deduction

Go to the 2017 Standard Deduction Table on page 52 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.

Line 36c – Standard Deduction – continued

■ **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.

Note

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 52 of Form 1NPR. You do not have to complete lines 38, 39, and 41-51.

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 52	1.	.00
2. Fill in the amount of your earned income*	2.	.00
3. Addition amount	3.	350.00
4. Add lines 2 and 3. If less than \$1,050, fill in \$1,050	4.	.00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 36c of Form 1NPR	5.	.00

* Earned income includes wages, salaries, tips, scholarships which are reported on a W-2, 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 on December 31, 2017, 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 55. 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 61 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 exceptions on next page).

Line 41 – Wisconsin Itemized Deduction Credit – continued

Note: When completing Schedule 1, if your federal itemized deductions were limited due to income level, use the allowable deductions after the limitation is applied. See the worksheet below for computing the limited itemized deductions. If you owe federal alternative minimum tax (line 45 of Form 1040), you do not have to limit your federal itemized deductions when computing the Wisconsin itemized deduction credit.

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.

Worksheet for Limited Itemized Deductions

Note: If you are filing Wisconsin Schedule I, the federal limitation is based on the federal adjusted gross income under the provisions of the Internal Revenue Code that are in effect for Wisconsin.

1. Amount from line 3 of the federal Itemized Deductions Worksheet 1. _____
2. Amount from line 9 of the federal Itemized Deductions Worksheet 2. _____
3. Subtract line 2 from line 1 3. _____
4. Divide line 3 by line 1. Carry the decimal to 4 places 4. _____

Interest Expense Limitations

5. Fill in the total of lines 10-12 of federal Schedule A, but do not include interest paid to purchase a second home located outside Wisconsin or a residence that is a boat* 5. _____
6. Multiply line 5 by the decimal amount on line 4 6. _____
7. Fill in the amount of investment interest from line 14 of federal Schedule A, but do not include interest paid to purchase or hold U.S. government securities* 7. _____
8. Add lines 6 and 7. Fill in here and on line 2 of the Wisconsin itemized deduction credit schedule 8. _____

* Do not include federal interest passed through from a tax-option (S) corporation that was claimed as a subtraction from income.

Gifts to Charity Limitation

9. Amount from line 19 of federal Schedule A. ** Do not include gifts to charity passed through from a tax-option (S) corporation that were claimed as a subtraction from income 9. _____
10. Multiply line 9 by the decimal on line 4. Fill in here and on line 3 of the Wisconsin itemized deduction credit schedule 10. _____

** Use the amount of gifts to charity that would be allowed on Schedule A under the Internal Revenue Code in effect for Wisconsin. See Part II of Wisconsin Schedule I.

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. If this applies to you, complete the worksheet on the next page to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.
- 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.
– mortgage insurance premiums treated as interest (if extended by Congress).
- 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 5 of Schedule A of Form 1040NR (Gifts to U.S. Charities) on line 3 of Schedule 1 and the amount from line 6 on line 4 if the casualty loss is directly related to a federally-declared disaster area.

Line 41 – Wisconsin Itemized Deduction Credit – continued

Worksheet for Medical Care and Long-Term Care Insurance Expenses Claimed for Itemized Deduction Credit

1. Total medical expenses from federal Schedule A, line 1 1. _____
2. Deductible medical expenses from federal Schedule A, line 4 2. _____
3. Total medical care insurance (MCI) deducted on federal Schedule A
(included in line 1 above). If none, skip to line 6 3. _____
4. Ratio of MCI to total medical expenses.
Divide line 3 by line 1 (carry to 4 decimal places) 4. _____
5. Multiply line 2 by line 4 5. _____
6. Long-term care insurance (LTCI) deducted on federal Schedule A
(included on line 1 above). If none, skip to line 9 6. _____
7. Ratio of LTCI to total medical expenses. Divide line 6 by line 1
(carry to 4 decimal places) 7. _____
8. Multiply line 2 by line 7 8. _____
9. Add lines 5 and 8 9. _____
10. Subtract line 9 from line 2. If zero or less, fill in 0 (zero) 10. _____
11. MCI deducted on Form 1NPR, lines 15 and 23. If none, skip to line 13 11. _____
12. Subtract line 11 from line 5. If zero or less, fill in 0 (zero) 12. _____
13. LTCI deducted on Form 1NPR, line 15. If none, skip to line 15 13. _____
14. Subtract line 13 from line 8. If zero or less, fill in 0 (zero) 14. _____
15. Wisconsin medical expenses. Add lines 10, 12 and 14. Fill in here and on line 1 of Schedule 1 . 15. _____

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 2017 for living quarters used as your principal home or property taxes during 2017 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 a married couple) 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 How Do I Figure the Renter's School Property Tax Credit

Step 1 Rent paid in 2017 Fill in on the appropriate line(s) the total rent that you paid in 2017 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 2017 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

Line 42a – How Do I Figure the Renter's School Property Tax Credit – continued

total rent that you paid in 2017. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2017, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 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 worksheet below.

Renter's Worksheet			
(Complete only if Exception described above applies)			
1. Credit for rent with heat included (from Column 1 of Table below)	1.		
2. Credit for rent with heat not included (from Column 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:			
At Least		But Less Than		Heat Included in Rent		Heat Not Included in Rent		At Least		But Less Than		Heat Included in Rent		Heat Not Included 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 37.

Line 42b How Do I Figure the Homeowner's School Property Tax Credit

Step 1 Property taxes paid on home in 2017 Fill in the amount of property taxes you *paid* in 2017 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 2017.

Property taxes are further limited as follows:

- If you bought or sold your home during 2017, 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 2017, 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 below 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).

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

* **Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 37.

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 2017, and
- 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 17 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 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 49 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 49 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 2017
- 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 of Form 1NPR plus the total of the first five credits listed in the line 50 instructions 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 49 of Form 1NPR 8. _____

Line 50 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.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 50. See page 11 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward**
- **Water Consumption Credit Carryforward**
- **Biodiesel Fuel Production Credit Carryforward**
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward**
- **Veteran Employment Credit Carryforward**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion**
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity.
- **Research Facilities Credit Carryforward**

Line 53 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 55 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 2555-EZ 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 56 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 (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification with Form 1NPR.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 35 of Schedule CR on line 56. See page 11 for information on obtaining Schedule CR.

- **Schedule HR – Supplement to federal historic rehabilitation credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A and MA-M – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedules R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film production services credit carryforward – Non-refundable portion**
- **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 2006-2016, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Schedule MI – Manufacturing investment credit** Persons certified by the DOC may be able to claim the manufacturing investment credit. See Schedule MI.
- **Dairy and livestock farm investment credit carryforward**
- **Ethanol and biodiesel fuel pump credit carryforward**
- **Schedule DC – Development zones credit** Tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Schedule DC – Capital investment credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity zone investment credit carryforward**
- **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 WEDC and authorized 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 WEDC 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 WEDC. See Schedule VC.
- **Electronic medical records credit carryforward**
- **Internet equipment credit carryforward**

Line 57 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 57. Be sure to enter in the space on line 57 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.

Line 57 – Credit for Net Income Tax Paid to Another State – continued

Caution Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on income from services (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 60 Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms during 2017 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 60 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.

Note If you do not include an amount on line 60, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as "no use tax due" will be recognized as filing a sales/use tax return.

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 60 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) | x _____ % |
| 3. Amount of sales and use tax due for 2017 (line 1 multiplied by tax rate on line 2).
Round this amount to the nearest dollar and fill in on line 60 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 2017.

- a. If storage, use, or consumption in 2017 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
-----------	---------	------------

- b. If storage, use, or consumption in 2017 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------

- c. If storage, use, or consumption in 2017 was in the following county, the tax rate was 5% from January 1, 2017, through March 31, 2017, and 5.5% thereafter:

Kewaunee

- d. If storage, use, or consumption in 2017 was in one of the following counties, the tax rate was 5%:

Brown	Manitowoc	Outagamie
Calumet	Menominee	Winnebago

Line 61 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 61a through 61h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 61a through 61h and fill in the total on line 61i.

Line 61a 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 61a.

Line 61b Cancer research donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 61b.

Line 61 – Donations – continued

Line 61c 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 61c.

Line 61d 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 61d.

Line 61e 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 61e.

Line 61f Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Food bank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located 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 61f.

Line 61g Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 61g.

Line 61h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 61h.

Line 62 Penalties on IRAs, other retirement plans, MSAs, etc.

Note

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 59 of federal Form 1040). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, 51, and 55 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 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 on line 62 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 62. Multiply the amount filled in by .33 (33%) and fill in the result on line 62. 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: 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 63 Other Penalties

If you are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person or inconsistent estate basis reporting, fill in the amount of the penalty on line 63.

- **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). Visit any department office or contact our Customer Service Bureau at (608) 266-2486 for information on how to compute the penalty.

Line 63 – Other Penalties – continued

- **Penalty for underpayment of taxes due to inconsistent estate basis reporting** An inconsistent estate basis reporting occurs if the property basis claimed on a Wisconsin tax return exceeds the property basis determined for federal estate tax purposes. The penalty is equal to 20% of the portion of any underpayment of taxes due to the inconsistent estate basis reporting.

Line 65 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 a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 65. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 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 66. Do not claim such amounts on line 65.

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 66 2017 Wisconsin Estimated Tax Paid and Amount Applied From 2016 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2017. Include any overpayment from your 2016 return that you were allowed as credit to your 2017 Wisconsin estimated tax.

Note

Check your estimated tax payments Before filling in line 66, check the amount of your estimated tax payments on the department's website at <https://www.revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx>. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount 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 2016 returns that you and your spouse were allowed as credit to 2017 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 2017.

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 2017 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 66. Enclose the copy of your receipt for payment with Form 1NPR.

Note

If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 66. Withholding from a pass-through entity should be included on line 65.

Line 67 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.

→ 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.

→ If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 67.

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 42a of federal Form 1040A or line 66a of federal 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	11%
3 or more	34%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 67. 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. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. 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 67. Write "EIC" in the space to the right of line 67. Complete your return through line 72 of Form 1NPR. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1NPR.

Line 68 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 17 of your Schedule FC on line 68a. Fill in the amount from line 13 of Schedule FC-A on line 68b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form 1NPR.

Line 69 Repayment Credit

If you repaid during 2017, 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 2017.
- (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 69 of Form 1NPR. Enclose a statement showing how you computed your credit.

Line 70 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 70. Enclose your completed Schedule H with Form 1NPR.

Line 71 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 unmarried 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.)

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

An "eligible unmarried surviving spouse" means an unmarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of 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, and
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin,
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability, or
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
 4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14).

The unmarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs (WDVA).

"Eligible veteran" means an individual who is certified by the WDVA 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.

Computing the credit The credit is equal to the property taxes paid by the claimant 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 multi-dwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Complete the worksheet on page 48 if your principle dwelling is located on more than one acre of land.

Line 71 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

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. (See Exceptions.)

Exceptions

- **Married filing a joint return** If property is owned by an eligible veteran and 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 (subject to the 1-acre limitation).
- **Married filing a separate return** If property is owned by an eligible veteran and 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 (subject to the one acre limitation).

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.

If you did not own your principal dwelling but were required to pay the property taxes as rent, you may claim the credit based on the property taxes paid during the year if all of the following are met:

- The rental unit must be the principal dwelling of the eligible veteran or surviving spouse,
- The principal dwelling must be located in Wisconsin,
- The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord, and
- The eligible veteran or surviving spouse must pay the property taxes directly to the municipality.

A copy of the agreement with the landlord and proof of payment to the municipality must be included with the Wisconsin income tax return.

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 2017, you must request certification from the WDVA 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 dva.state.wi.us/Pages/home.aspx. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, Attn: Wisconsin Veterans Property Tax Credit, 201 W. Washington Ave., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

Note: You do not have to obtain certification from the WDVA for 2017 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 2017, and the certification (if required) received from the WDVA with your return.

Line 72 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 approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 40 of Schedule CR on line 72. See page 11 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 WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs tax credit** The 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 WEDC. Complete Schedule JT.
- **Schedule BD – Business development credit** The credit is based on wages paid to eligible employees, training costs, and personal and real property investment. The credit is available to taxpayers who are certified by the WEDC. See Schedule BD.
- **Electronics and Information Technology Manufacturing Zone Credit** The credit is based on payroll and capital expenditures in the zone. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule CR.

Note

No interest is paid on any refunds issued for the credits listed above.

Line 73 Amended Return – Amount Previously Paid

Complete this line only if this is an amended 2017 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 2017 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 75 Amended Return – Amount Previously Refunded

Complete this line only if this is an amended 2017 Form 1NPR. Fill in the refund from your original 2017 return (not including the amount applied to your 2018 estimated tax). This is generally the amount from line 78 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 2017 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 73 instead of line 75.

Line 77 Amount You Overpaid

Is line 76 more than line 64? If so, subtract line 64 from line 76 and fill in the difference on line 77. This is the amount you overpaid.

For Amended Returns Only

If the amount on line 77 (amount you overpaid) is less than the amount applied to your estimated tax on line 79, do not complete line 77. Instead, subtract line 77 from line 79 and fill in the result on line 80. This is the amount you owe.

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 81 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 77, reduce the amount on line 77 by the amount of underpayment interest on line 81.

Line 78 Refund

Fill in on line 78 the amount from line 77 that you want refunded to you. The department may not issue a refund before March 1 unless both the individual and the individual’s employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

Note: If you are divorced, see item 7 on page 7. You may be required to enclose a copy of your judgment of divorce with your return.

Line 79 Amount Applied to 2018 Estimated Tax

Fill in on line 79 the amount, if any, of the overpayment on line 77 you want applied to your 2018 estimated tax.

If you are married filing a joint return, we will apply the amount on line 79 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 79 to your separate estimated tax.

Note: If this is an amended return, the amount to fill in on line 79 will generally be the amount to be applied to your 2018 estimated tax from line 79 of your original Form 1NPR. However, if you file your amended return by January 15, 2019, you may increase or reduce this amount.

Line 80 Amount You Owe

Is line 64 more than line 76? If so, subtract line 76 from line 64 and fill in the difference on line 80. This is the amount you owe with your return.

For Amended Returns only

If the amount on line 64 is more than the amount on line 76, subtract line 76 from line 64 and add the amount on line 79 (amount applied to estimated tax) to the result. This is the amount you owe. Fill in the amount you owe on line 80.

Note

If the amount you owe with your return is \$500 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 81 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 81 in the amount you fill in on line 80.

You can pay online or by check, money order, or credit card. **Do not** include any 2018 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 website at: <https://tap.revenue.wi.gov/pay>.

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 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 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)
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, to obtain the *Payment Plan Request* (Form A-771), or to file an installment agreement request electronically, go to the Department of Revenue website at revenue.wi.gov/Pages/HTML/payplan.aspx.

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 81 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 estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see “Estimated tax payments required for next year” on page 9.

Underpayment interest applies if:

- Line 80 is at least \$500 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 59 minus the amounts on lines 67 through 72.

Exceptions You will not owe underpayment interest if your 2016 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 were a Wisconsin resident for all of 2016, **and** you had no tax liability for 2016, or
2. The amounts on lines 65 and 66 on your 2017 return are at least as much as the tax shown on your 2016 return. This exception does not apply if you did not file a 2016 Wisconsin return. Your estimated tax payments for 2017 must have been made on time and for the required amount.

The tax shown on your 2016 return is the amount on line 59 minus the amounts on lines 67 through 72.

Note

Fill in the exception code in the brackets to the left of line 81 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, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions 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, 2018. Qualified farmers and fishers must fill in exception code “04” in the brackets to the left of line 81. 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 81. Add the amount of the underpayment interest to any tax due and fill in the total on line 80. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 77. Enclose Schedule U with your Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2017 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 a 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 2018 tax return. This is April 15, 2019, 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.

2017 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	10,250	10,380	19,210	9,130	13,400	39,500	40,000	7,405	15,618	3,295	7,819
10,250	10,500	10,380	19,210	9,105	13,400	40,000	40,500	7,345	15,519	3,197	7,706
10,500	11,000	10,380	19,210	9,031	13,400	40,500	41,000	7,285	15,421	3,098	7,593
11,000	11,500	10,380	19,210	8,932	13,400	41,000	41,500	7,225	15,322	2,999	7,481
11,500	12,000	10,380	19,210	8,833	13,400	41,500	42,000	7,165	15,223	2,900	7,368
12,000	12,500	10,380	19,210	8,734	13,400	42,000	42,500	7,105	15,124	2,801	7,256
12,500	13,000	10,380	19,210	8,636	13,400	42,500	43,000	7,045	15,025	2,702	7,143
13,000	13,500	10,380	19,210	8,537	13,400	43,000	43,500	6,985	14,926	2,603	7,031
13,500	14,000	10,380	19,210	8,438	13,400	43,500	44,000	6,925	14,827	2,504	6,925
14,000	14,500	10,380	19,210	8,339	13,400	44,000	44,500	6,865	14,728	2,405	6,865
14,500	15,000	10,380	19,210	8,240	13,400	44,500	45,000	6,805	14,629	2,307	6,805
15,000	15,500	10,345	19,210	8,141	13,335	45,000	45,500	6,745	14,531	2,208	6,745
15,500	16,000	10,285	19,210	8,042	13,222	45,500	46,000	6,685	14,432	2,109	6,685
16,000	16,500	10,225	19,210	7,943	13,110	46,000	46,500	6,625	14,333	2,010	6,625
16,500	17,000	10,165	19,210	7,844	12,997	46,500	47,000	6,565	14,234	1,911	6,565
17,000	17,500	10,105	19,210	7,746	12,884	47,000	47,500	6,505	14,135	1,812	6,505
17,500	18,000	10,045	19,210	7,647	12,772	47,500	48,000	6,445	14,036	1,713	6,445
18,000	18,500	9,985	19,210	7,548	12,659	48,000	48,500	6,385	13,937	1,614	6,385
18,500	19,000	9,925	19,210	7,449	12,547	48,500	49,000	6,325	13,838	1,515	6,325
19,000	19,500	9,865	19,210	7,350	12,434	49,000	49,500	6,265	13,739	1,417	6,265
19,500	20,000	9,805	19,210	7,251	12,322	49,500	50,000	6,205	13,641	1,318	6,205
20,000	20,500	9,745	19,210	7,152	12,209	50,000	50,500	6,145	13,542	1,219	6,145
20,500	21,000	9,685	19,210	7,053	12,096	50,500	51,000	6,085	13,443	1,120	6,085
21,000	21,500	9,625	19,210	6,954	11,984	51,000	51,500	6,025	13,344	1,021	6,025
21,500	22,000	9,565	19,178	6,856	11,871	51,500	52,000	5,965	13,245	922	5,965
22,000	22,500	9,505	19,079	6,757	11,759	52,000	52,500	5,905	13,146	823	5,905
22,500	23,000	9,445	18,981	6,658	11,646	52,500	53,000	5,845	13,047	724	5,845
23,000	23,500	9,385	18,882	6,559	11,534	53,000	53,500	5,785	12,948	625	5,785
23,500	24,000	9,325	18,783	6,460	11,421	53,500	54,000	5,725	12,849	527	5,725
24,000	24,500	9,265	18,684	6,361	11,308	54,000	54,500	5,665	12,751	428	5,665
24,500	25,000	9,205	18,585	6,262	11,196	54,500	55,000	5,605	12,652	329	5,605
25,000	25,500	9,145	18,486	6,163	11,083	55,000	55,500	5,545	12,553	230	5,545
25,500	26,000	9,085	18,387	6,064	10,971	55,500	56,000	5,485	12,454	131	5,485
26,000	26,500	9,025	18,288	5,966	10,858	56,000	56,500	5,425	12,355	32	5,425
26,500	27,000	8,965	18,189	5,867	10,745	56,500	57,000	5,365	12,256	0	5,365
27,000	27,500	8,905	18,091	5,768	10,633	57,000	57,500	5,305	12,157	0	5,305
27,500	28,000	8,845	17,992	5,669	10,520	57,500	58,000	5,245	12,058	0	5,245
28,000	28,500	8,785	17,893	5,570	10,408	58,000	58,500	5,185	11,959	0	5,185
28,500	29,000	8,725	17,794	5,471	10,295	58,500	59,000	5,125	11,860	0	5,125
29,000	29,500	8,665	17,695	5,372	10,183	59,000	59,500	5,065	11,762	0	5,065
29,500	30,000	8,605	17,596	5,273	10,070	59,500	60,000	5,005	11,663	0	5,005
30,000	30,500	8,545	17,497	5,174	9,957	60,000	60,500	4,945	11,564	0	4,945
30,500	31,000	8,485	17,398	5,076	9,845	60,500	61,000	4,885	11,465	0	4,885
31,000	31,500	8,425	17,299	4,977	9,732	61,000	61,500	4,825	11,366	0	4,825
31,500	32,000	8,365	17,201	4,878	9,620	61,500	62,000	4,765	11,267	0	4,765
32,000	32,500	8,305	17,102	4,779	9,507	62,000	62,500	4,705	11,168	0	4,705
32,500	33,000	8,245	17,003	4,680	9,395	62,500	63,000	4,645	11,069	0	4,645
33,000	33,500	8,185	16,904	4,581	9,282	63,000	63,500	4,585	10,970	0	4,585
33,500	34,000	8,125	16,805	4,482	9,169	63,500	64,000	4,525	10,872	0	4,525
34,000	34,500	8,065	16,706	4,383	9,057	64,000	64,500	4,465	10,773	0	4,465
34,500	35,000	8,005	16,607	4,284	8,944	64,500	65,000	4,405	10,674	0	4,405
35,000	35,500	7,945	16,508	4,186	8,832	65,000	65,500	4,345	10,575	0	4,345
35,500	36,000	7,885	16,409	4,087	8,719	65,500	66,000	4,285	10,476	0	4,285
36,000	36,500	7,825	16,311	3,988	8,607	66,000	66,500	4,225	10,377	0	4,225
36,500	37,000	7,765	16,212	3,889	8,494	66,500	67,000	4,165	10,278	0	4,165
37,000	37,500	7,705	16,113	3,790	8,381	67,000	67,500	4,105	10,179	0	4,105
37,500	38,000	7,645	16,014	3,691	8,269	67,500	68,000	4,045	10,080	0	4,045
38,000	38,500	7,585	15,915	3,592	8,156	68,000	68,500	3,985	9,982	0	3,985
38,500	39,000	7,525	15,816	3,493	8,044	68,500	69,000	3,925	9,883	0	3,925
39,000	39,500	7,465	15,717	3,394	7,931	69,000	69,500	3,865	9,784	0	3,865

Continued on page 53

2017 Standard Deduction Table For Form 1NPR Filers (continued from page 52)

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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—					
69,500	70,000	3,805	9,685	0	3,805	99,500	100,000	205	3,752	0	205
70,000	70,500	3,745	9,586	0	3,745	100,000	100,500	145	3,653	0	145
70,500	71,000	3,685	9,487	0	3,685	100,500	101,000	85	3,554	0	85
71,000	71,500	3,625	9,388	0	3,625	101,000	101,500	25	3,455	0	25
71,500	72,000	3,565	9,289	0	3,565	101,500	102,000	0	3,356	0	0
72,000	72,500	3,505	9,190	0	3,505	102,000	102,500	0	3,257	0	0
72,500	73,000	3,445	9,092	0	3,445	102,500	103,000	0	3,158	0	0
73,000	73,500	3,385	8,993	0	3,385	103,000	103,500	0	3,059	0	0
73,500	74,000	3,325	8,894	0	3,325	103,500	104,000	0	2,960	0	0
74,000	74,500	3,265	8,795	0	3,265	104,000	104,500	0	2,862	0	0
74,500	75,000	3,205	8,696	0	3,205	104,500	105,000	0	2,763	0	0
75,000	75,500	3,145	8,597	0	3,145	105,000	105,500	0	2,664	0	0
75,500	76,000	3,085	8,498	0	3,085	105,500	106,000	0	2,565	0	0
76,000	76,500	3,025	8,399	0	3,025	106,000	106,500	0	2,466	0	0
76,500	77,000	2,965	8,300	0	2,965	106,500	107,000	0	2,367	0	0
77,000	77,500	2,905	8,202	0	2,905	107,000	107,500	0	2,268	0	0
77,500	78,000	2,845	8,103	0	2,845	107,500	108,000	0	2,169	0	0
78,000	78,500	2,785	8,004	0	2,785	108,000	108,500	0	2,070	0	0
78,500	79,000	2,725	7,905	0	2,725	108,500	109,000	0	1,971	0	0
79,000	79,500	2,665	7,806	0	2,665	109,000	109,500	0	1,873	0	0
79,500	80,000	2,605	7,707	0	2,605	109,500	110,000	0	1,774	0	0
80,000	80,500	2,545	7,608	0	2,545	110,000	110,500	0	1,675	0	0
80,500	81,000	2,485	7,509	0	2,485	110,500	111,000	0	1,576	0	0
81,000	81,500	2,425	7,410	0	2,425	111,000	111,500	0	1,477	0	0
81,500	82,000	2,365	7,312	0	2,365	111,500	112,000	0	1,378	0	0
82,000	82,500	2,305	7,213	0	2,305	112,000	112,500	0	1,279	0	0
82,500	83,000	2,245	7,114	0	2,245	112,500	113,000	0	1,180	0	0
83,000	83,500	2,185	7,015	0	2,185	113,000	113,500	0	1,081	0	0
83,500	84,000	2,125	6,916	0	2,125	113,500	114,000	0	983	0	0
84,000	84,500	2,065	6,817	0	2,065	114,000	114,500	0	884	0	0
84,500	85,000	2,005	6,718	0	2,005	114,500	115,000	0	785	0	0
85,000	85,500	1,945	6,619	0	1,945	115,000	115,500	0	686	0	0
85,500	86,000	1,885	6,520	0	1,885	115,500	116,000	0	587	0	0
86,000	86,500	1,825	6,422	0	1,825	116,000	116,500	0	488	0	0
86,500	87,000	1,765	6,323	0	1,765	116,500	117,000	0	389	0	0
87,000	87,500	1,705	6,224	0	1,705	117,000	117,500	0	290	0	0
87,500	88,000	1,645	6,125	0	1,645	117,500	118,000	0	191	0	0
88,000	88,500	1,585	6,026	0	1,585	118,000	118,500	0	93	0	0
88,500	89,000	1,525	5,927	0	1,525	118,500	118,718	0	22	0	0
89,000	89,500	1,465	5,828	0	1,465	118,718	or over	0	0	0	0
89,500	90,000	1,405	5,729	0	1,405						
90,000	90,500	1,345	5,630	0	1,345						
90,500	91,000	1,285	5,532	0	1,285						
91,000	91,500	1,225	5,433	0	1,225						
91,500	92,000	1,165	5,334	0	1,165						
92,000	92,500	1,105	5,235	0	1,105						
92,500	93,000	1,045	5,136	0	1,045						
93,000	93,500	985	5,037	0	985						
93,500	94,000	925	4,938	0	925						
94,000	94,500	865	4,839	0	865						
94,500	95,000	805	4,740	0	805						
95,000	95,500	745	4,642	0	745						
95,500	96,000	685	4,543	0	685						
96,000	96,500	625	4,444	0	625						
96,500	97,000	565	4,345	0	565						
97,000	97,500	505	4,246	0	505						
97,500	98,000	445	4,147	0	445						
98,000	98,500	385	4,048	0	385						
98,500	99,000	325	3,949	0	325						
99,000	99,500	265	3,850	0	265						

2017 TAX TABLE FOR FORM 1NPR FILERS

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Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 61.

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 \$1,398. 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	1,487	1,392	1,588
28,600	28,700	1,493	1,398	1,594
28,700	28,800	1,499	1,403	1,600
28,800	28,900	1,506	1,409	1,607
28,900	29,000	1,512	1,415	1,613

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately		
		Your tax is –					Your tax is –					Your tax is –				
					3,000			7,000								
					3,000	3,100	122	122	122	7,000	7,100	282	282	282		
					3,100	3,200	126	126	126	7,100	7,200	286	286	286		
					3,200	3,300	130	130	130	7,200	7,300	290	290	290		
					3,300	3,400	134	134	134	7,300	7,400	294	294	294		
					3,400	3,500	138	138	138	7,400	7,500	298	298	298		
					3,500	3,600	142	142	142	7,500	7,600	302	302	303		
					3,600	3,700	146	146	146	7,600	7,700	306	306	309		
					3,700	3,800	150	150	150	7,700	7,800	310	310	315		
					3,800	3,900	154	154	154	7,800	7,900	314	314	321		
3,900	4,000	158	158	158	7,900	8,000	318	318	326							
					4,000			8,000								
0	20	0	0	0	4,000	4,100	162	162	162	8,000	8,100	322	322	332		
20	40	1	1	1	4,100	4,200	166	166	166	8,100	8,200	326	326	338		
40	100	3	3	3	4,200	4,300	170	170	170	8,200	8,300	330	330	344		
100	200	6	6	6	4,300	4,400	174	174	174	8,300	8,400	334	334	350		
200	300	10	10	10	4,400	4,500	178	178	178	8,400	8,500	338	338	356		
300	400	14	14	14	4,500	4,600	182	182	182	8,500	8,600	342	342	362		
400	500	18	18	18	4,600	4,700	186	186	186	8,600	8,700	346	346	367		
500	600	22	22	22	4,700	4,800	190	190	190	8,700	8,800	350	350	373		
600	700	26	26	26	4,800	4,900	194	194	194	8,800	8,900	354	354	379		
700	800	30	30	30	4,900	5,000	198	198	198	8,900	9,000	358	358	385		
800	900	34	34	34												
900	1,000	38	38	38												
1,000					5,000			9,000								
1,000	1,100	42	42	42	5,000	5,100	202	202	202	9,000	9,100	362	362	391		
1,100	1,200	46	46	46	5,100	5,200	206	206	206	9,100	9,200	366	366	397		
1,200	1,300	50	50	50	5,200	5,300	210	210	210	9,200	9,300	370	370	402		
1,300	1,400	54	54	54	5,300	5,400	214	214	214	9,300	9,400	374	374	408		
1,400	1,500	58	58	58	5,400	5,500	218	218	218	9,400	9,500	378	378	414		
1,500	1,600	62	62	62	5,500	5,600	222	222	222	9,500	9,600	382	382	420		
1,600	1,700	66	66	66	5,600	5,700	226	226	226	9,600	9,700	386	386	426		
1,700	1,800	70	70	70	5,700	5,800	230	230	230	9,700	9,800	390	390	432		
1,800	1,900	74	74	74	5,800	5,900	234	234	234	9,800	9,900	394	394	437		
1,900	2,000	78	78	78	5,900	6,000	238	238	238	9,900	10,000	398	398	443		
2,000					6,000			10,000								
2,000	2,100	82	82	82	6,000	6,100	242	242	242	10,000	10,100	402	402	449		
2,100	2,200	86	86	86	6,100	6,200	246	246	246	10,100	10,200	406	406	455		
2,200	2,300	90	90	90	6,200	6,300	250	250	250	10,200	10,300	410	410	461		
2,300	2,400	94	94	94	6,300	6,400	254	254	254	10,300	10,400	414	414	467		
2,400	2,500	98	98	98	6,400	6,500	258	258	258	10,400	10,500	418	418	472		
2,500	2,600	102	102	102	6,500	6,600	262	262	262	10,500	10,600	422	422	478		
2,600	2,700	106	106	106	6,600	6,700	266	266	266	10,600	10,700	426	426	484		
2,700	2,800	110	110	110	6,700	6,800	270	270	270	10,700	10,800	430	430	490		
2,800	2,900	114	114	114	6,800	6,900	274	274	274	10,800	10,900	434	434	496		
2,900	3,000	118	118	118	6,900	7,000	278	278	278	10,900	11,000	438	438	502		

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> 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	442	442	508	17,000	17,100	789	720	867	23,000	23,100	1,142	1,070	1,243
11,100	11,200	446	446	513	17,100	17,200	795	726	873	23,100	23,200	1,148	1,076	1,249
11,200	11,300	450	450	519	17,200	17,300	801	732	879	23,200	23,300	1,155	1,082	1,256
11,300	11,400	456	454	525	17,300	17,400	807	738	886	23,300	23,400	1,161	1,088	1,262
11,400	11,500	462	458	531	17,400	17,500	812	743	892	23,400	23,500	1,167	1,094	1,268
11,500	11,600	468	462	537	17,500	17,600	818	749	898	23,500	23,600	1,173	1,100	1,274
11,600	11,700	474	466	543	17,600	17,700	824	755	904	23,600	23,700	1,180	1,106	1,281
11,700	11,800	480	470	548	17,700	17,800	830	761	911	23,700	23,800	1,186	1,111	1,287
11,800	11,900	485	474	554	17,800	17,900	836	767	917	23,800	23,900	1,192	1,117	1,293
11,900	12,000	491	478	560	17,900	18,000	842	773	923	23,900	24,000	1,198	1,123	1,299
12,000					18,000					24,000				
12,000	12,100	497	482	566	18,000	18,100	847	778	930	24,000	24,100	1,205	1,129	1,306
12,100	12,200	503	486	572	18,100	18,200	853	784	936	24,100	24,200	1,211	1,135	1,312
12,200	12,300	509	490	578	18,200	18,300	859	790	942	24,200	24,300	1,217	1,141	1,318
12,300	12,400	515	494	583	18,300	18,400	865	796	948	24,300	24,400	1,223	1,146	1,325
12,400	12,500	520	498	589	18,400	18,500	871	802	955	24,400	24,500	1,230	1,152	1,331
12,500	12,600	526	502	595	18,500	18,600	877	808	961	24,500	24,600	1,236	1,158	1,337
12,600	12,700	532	506	601	18,600	18,700	883	814	967	24,600	24,700	1,242	1,164	1,343
12,700	12,800	538	510	607	18,700	18,800	888	819	973	24,700	24,800	1,249	1,170	1,350
12,800	12,900	544	514	613	18,800	18,900	894	825	980	24,800	24,900	1,255	1,176	1,356
12,900	13,000	550	518	618	18,900	19,000	900	831	986	24,900	25,000	1,261	1,181	1,362
13,000					19,000					25,000				
13,000	13,100	555	522	624	19,000	19,100	906	837	992	25,000	25,100	1,267	1,187	1,368
13,100	13,200	561	526	630	19,100	19,200	912	843	998	25,100	25,200	1,274	1,193	1,375
13,200	13,300	567	530	636	19,200	19,300	918	849	1,005	25,200	25,300	1,280	1,199	1,381
13,300	13,400	573	534	642	19,300	19,400	923	854	1,011	25,300	25,400	1,286	1,205	1,387
13,400	13,500	579	538	648	19,400	19,500	929	860	1,017	25,400	25,500	1,292	1,211	1,393
13,500	13,600	585	542	654	19,500	19,600	935	866	1,024	25,500	25,600	1,299	1,216	1,400
13,600	13,700	591	546	659	19,600	19,700	941	872	1,030	25,600	25,700	1,305	1,222	1,406
13,700	13,800	596	550	665	19,700	19,800	947	878	1,036	25,700	25,800	1,311	1,228	1,412
13,800	13,900	602	554	671	19,800	19,900	953	884	1,042	25,800	25,900	1,318	1,234	1,419
13,900	14,000	608	558	677	19,900	20,000	958	889	1,049	25,900	26,000	1,324	1,240	1,425
14,000					20,000					26,000				
14,000	14,100	614	562	683	20,000	20,100	964	895	1,055	26,000	26,100	1,330	1,246	1,431
14,100	14,200	620	566	689	20,100	20,200	970	901	1,061	26,100	26,200	1,336	1,252	1,437
14,200	14,300	626	570	694	20,200	20,300	976	907	1,067	26,200	26,300	1,343	1,257	1,444
14,300	14,400	631	574	700	20,300	20,400	982	913	1,074	26,300	26,400	1,349	1,263	1,450
14,400	14,500	637	578	706	20,400	20,500	988	919	1,080	26,400	26,500	1,355	1,269	1,456
14,500	14,600	643	582	712	20,500	20,600	993	924	1,086	26,500	26,600	1,361	1,275	1,462
14,600	14,700	649	586	718	20,600	20,700	999	930	1,093	26,600	26,700	1,368	1,281	1,469
14,700	14,800	655	590	724	20,700	20,800	1,005	936	1,099	26,700	26,800	1,374	1,287	1,475
14,800	14,900	661	594	729	20,800	20,900	1,011	942	1,105	26,800	26,900	1,380	1,292	1,481
14,900	15,000	666	598	735	20,900	21,000	1,017	948	1,111	26,900	27,000	1,387	1,298	1,488
15,000					21,000					27,000				
15,000	15,100	672	603	741	21,000	21,100	1,023	954	1,118	27,000	27,100	1,393	1,304	1,494
15,100	15,200	678	609	748	21,100	21,200	1,029	960	1,124	27,100	27,200	1,399	1,310	1,500
15,200	15,300	684	615	754	21,200	21,300	1,034	965	1,130	27,200	27,300	1,405	1,316	1,506
15,300	15,400	690	621	760	21,300	21,400	1,040	971	1,136	27,300	27,400	1,412	1,322	1,513
15,400	15,500	696	627	766	21,400	21,500	1,046	977	1,143	27,400	27,500	1,418	1,327	1,519
15,500	15,600	701	632	773	21,500	21,600	1,052	983	1,149	27,500	27,600	1,424	1,333	1,525
15,600	15,700	707	638	779	21,600	21,700	1,058	989	1,155	27,600	27,700	1,430	1,339	1,531
15,700	15,800	713	644	785	21,700	21,800	1,064	995	1,161	27,700	27,800	1,437	1,345	1,538
15,800	15,900	719	650	792	21,800	21,900	1,069	1,000	1,168	27,800	27,900	1,443	1,351	1,544
15,900	16,000	725	656	798	21,900	22,000	1,075	1,006	1,174	27,900	28,000	1,449	1,357	1,550
16,000					22,000					28,000				
16,000	16,100	731	662	804	22,000	22,100	1,081	1,012	1,180	28,000	28,100	1,455	1,362	1,557
16,100	16,200	737	668	810	22,100	22,200	1,087	1,018	1,187	28,100	28,200	1,462	1,368	1,563
16,200	16,300	742	673	817	22,200	22,300	1,093	1,024	1,193	28,200	28,300	1,468	1,374	1,569
16,300	16,400	748	679	823	22,300	22,400	1,099	1,030	1,199	28,300	28,400	1,474	1,380	1,575
16,400	16,500	754	685	829	22,400	22,500	1,104	1,035	1,205	28,400	28,500	1,481	1,386	1,582
16,500	16,600	760	691	835	22,500	22,600	1,111	1,041	1,212	28,500	28,600	1,487	1,392	1,588
16,600	16,700	766	697	842	22,600	22,700	1,117	1,047	1,218	28,600	28,700	1,493	1,398	1,594
16,700	16,800	772	703	848	22,700	22,800	1,123	1,053	1,224	28,700	28,800	1,499	1,403	1,600
16,800	16,900	777	708	854	22,800	22,900	1,129	1,059	1,230	28,800	28,900	1,506	1,409	1,607
16,900	17,000	783	714	861	22,900	23,000	1,136	1,065	1,237	28,900	29,000	1,512	1,415	1,613

Continued on next page

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	1,518	1,421	1,619	35,000	35,100	1,894	1,793	1,995	41,000	41,100	2,271	2,169	2,372
29,100	29,200	1,524	1,427	1,625	35,100	35,200	1,901	1,799	2,002	41,100	41,200	2,277	2,176	2,378
29,200	29,300	1,531	1,433	1,632	35,200	35,300	1,907	1,806	2,008	41,200	41,300	2,283	2,182	2,384
29,300	29,400	1,537	1,438	1,638	35,300	35,400	1,913	1,812	2,014	41,300	41,400	2,289	2,188	2,390
29,400	29,500	1,543	1,444	1,644	35,400	35,500	1,919	1,818	2,020	41,400	41,500	2,296	2,194	2,397
29,500	29,600	1,550	1,450	1,651	35,500	35,600	1,926	1,825	2,027	41,500	41,600	2,302	2,201	2,403
29,600	29,700	1,556	1,456	1,657	35,600	35,700	1,932	1,831	2,033	41,600	41,700	2,308	2,207	2,409
29,700	29,800	1,562	1,462	1,663	35,700	35,800	1,938	1,837	2,039	41,700	41,800	2,314	2,213	2,415
29,800	29,900	1,568	1,468	1,669	35,800	35,900	1,945	1,843	2,046	41,800	41,900	2,321	2,220	2,422
29,900	30,000	1,575	1,473	1,676	35,900	36,000	1,951	1,850	2,052	41,900	42,000	2,327	2,226	2,428
30,000					36,000					42,000				
30,000	30,100	1,581	1,480	1,682	36,000	36,100	1,957	1,856	2,058	42,000	42,100	2,333	2,232	2,434
30,100	30,200	1,587	1,486	1,688	36,100	36,200	1,963	1,862	2,064	42,100	42,200	2,340	2,238	2,441
30,200	30,300	1,593	1,492	1,694	36,200	36,300	1,970	1,868	2,071	42,200	42,300	2,346	2,245	2,447
30,300	30,400	1,600	1,498	1,701	36,300	36,400	1,976	1,875	2,077	42,300	42,400	2,352	2,251	2,453
30,400	30,500	1,606	1,505	1,707	36,400	36,500	1,982	1,881	2,083	42,400	42,500	2,358	2,257	2,459
30,500	30,600	1,612	1,511	1,713	36,500	36,600	1,988	1,887	2,089	42,500	42,600	2,365	2,263	2,466
30,600	30,700	1,619	1,517	1,720	36,600	36,700	1,995	1,893	2,096	42,600	42,700	2,371	2,270	2,472
30,700	30,800	1,625	1,524	1,726	36,700	36,800	2,001	1,900	2,102	42,700	42,800	2,377	2,276	2,478
30,800	30,900	1,631	1,530	1,732	36,800	36,900	2,007	1,906	2,108	42,800	42,900	2,383	2,282	2,484
30,900	31,000	1,637	1,536	1,738	36,900	37,000	2,014	1,912	2,115	42,900	43,000	2,390	2,289	2,491
31,000					37,000					43,000				
31,000	31,100	1,644	1,542	1,745	37,000	37,100	2,020	1,919	2,121	43,000	43,100	2,396	2,295	2,497
31,100	31,200	1,650	1,549	1,751	37,100	37,200	2,026	1,925	2,127	43,100	43,200	2,402	2,301	2,503
31,200	31,300	1,656	1,555	1,757	37,200	37,300	2,032	1,931	2,133	43,200	43,300	2,409	2,307	2,510
31,300	31,400	1,662	1,561	1,763	37,300	37,400	2,039	1,937	2,140	43,300	43,400	2,415	2,314	2,516
31,400	31,500	1,669	1,567	1,770	37,400	37,500	2,045	1,944	2,146	43,400	43,500	2,421	2,320	2,522
31,500	31,600	1,675	1,574	1,776	37,500	37,600	2,051	1,950	2,152	43,500	43,600	2,427	2,326	2,528
31,600	31,700	1,681	1,580	1,782	37,600	37,700	2,057	1,956	2,158	43,600	43,700	2,434	2,332	2,535
31,700	31,800	1,687	1,586	1,788	37,700	37,800	2,064	1,962	2,165	43,700	43,800	2,440	2,339	2,541
31,800	31,900	1,694	1,593	1,795	37,800	37,900	2,070	1,969	2,171	43,800	43,900	2,446	2,345	2,547
31,900	32,000	1,700	1,599	1,801	37,900	38,000	2,076	1,975	2,177	43,900	44,000	2,452	2,351	2,553
32,000					38,000					44,000				
32,000	32,100	1,706	1,605	1,807	38,000	38,100	2,082	1,981	2,184	44,000	44,100	2,459	2,357	2,560
32,100	32,200	1,713	1,611	1,814	38,100	38,200	2,089	1,988	2,190	44,100	44,200	2,465	2,364	2,566
32,200	32,300	1,719	1,618	1,820	38,200	38,300	2,095	1,994	2,196	44,200	44,300	2,471	2,370	2,572
32,300	32,400	1,725	1,624	1,826	38,300	38,400	2,101	2,000	2,202	44,300	44,400	2,477	2,376	2,579
32,400	32,500	1,731	1,630	1,832	38,400	38,500	2,108	2,006	2,209	44,400	44,500	2,484	2,383	2,585
32,500	32,600	1,738	1,636	1,839	38,500	38,600	2,114	2,013	2,215	44,500	44,600	2,490	2,389	2,591
32,600	32,700	1,744	1,643	1,845	38,600	38,700	2,120	2,019	2,221	44,600	44,700	2,496	2,395	2,597
32,700	32,800	1,750	1,649	1,851	38,700	38,800	2,126	2,025	2,227	44,700	44,800	2,503	2,401	2,604
32,800	32,900	1,756	1,655	1,857	38,800	38,900	2,133	2,031	2,234	44,800	44,900	2,509	2,408	2,610
32,900	33,000	1,763	1,662	1,864	38,900	39,000	2,139	2,038	2,240	44,900	45,000	2,515	2,414	2,616
33,000					39,000					45,000				
33,000	33,100	1,769	1,668	1,870	39,000	39,100	2,145	2,044	2,246	45,000	45,100	2,521	2,420	2,622
33,100	33,200	1,775	1,674	1,876	39,100	39,200	2,151	2,050	2,252	45,100	45,200	2,528	2,426	2,629
33,200	33,300	1,782	1,680	1,883	39,200	39,300	2,158	2,057	2,259	45,200	45,300	2,534	2,433	2,635
33,300	33,400	1,788	1,687	1,889	39,300	39,400	2,164	2,063	2,265	45,300	45,400	2,540	2,439	2,641
33,400	33,500	1,794	1,693	1,895	39,400	39,500	2,170	2,069	2,271	45,400	45,500	2,546	2,445	2,647
33,500	33,600	1,800	1,699	1,901	39,500	39,600	2,177	2,075	2,278	45,500	45,600	2,553	2,452	2,654
33,600	33,700	1,807	1,705	1,908	39,600	39,700	2,183	2,082	2,284	45,600	45,700	2,559	2,458	2,660
33,700	33,800	1,813	1,712	1,914	39,700	39,800	2,189	2,088	2,290	45,700	45,800	2,565	2,464	2,666
33,800	33,900	1,819	1,718	1,920	39,800	39,900	2,195	2,094	2,296	45,800	45,900	2,572	2,470	2,673
33,900	34,000	1,825	1,724	1,926	39,900	40,000	2,202	2,100	2,303	45,900	46,000	2,578	2,477	2,679
34,000					40,000					46,000				
34,000	34,100	1,832	1,730	1,933	40,000	40,100	2,208	2,107	2,309	46,000	46,100	2,584	2,483	2,685
34,100	34,200	1,838	1,737	1,939	40,100	40,200	2,214	2,113	2,315	46,100	46,200	2,590	2,489	2,691
34,200	34,300	1,844	1,743	1,945	40,200	40,300	2,220	2,119	2,321	46,200	46,300	2,597	2,495	2,698
34,300	34,400	1,850	1,749	1,952	40,300	40,400	2,227	2,125	2,328	46,300	46,400	2,603	2,502	2,704
34,400	34,500	1,857	1,756	1,958	40,400	40,500	2,233	2,132	2,334	46,400	46,500	2,609	2,508	2,710
34,500	34,600	1,863	1,762	1,964	40,500	40,600	2,239	2,138	2,340	46,500	46,600	2,615	2,514	2,716
34,600	34,700	1,869	1,768	1,970	40,600	40,700	2,246	2,144	2,347	46,600	46,700	2,622	2,520	2,723
34,700	34,800	1,876	1,774	1,977	40,700	40,800	2,252	2,151	2,353	46,700	46,800	2,628	2,527	2,729
34,800	34,900	1,882	1,781	1,983	40,800	40,900	2,258	2,157	2,359	46,800	46,900	2,634	2,533	2,735
34,900	35,000	1,888	1,787	1,989	40,900	41,000	2,264	2,163	2,365	46,900	47,000	2,641	2,539	2,742

Continued on next page

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> 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	2,647	2,546	2,748	53,000	53,100	3,023	2,922	3,124	59,000	59,100	3,399	3,298	3,500
47,100	47,200	2,653	2,552	2,754	53,100	53,200	3,029	2,928	3,130	59,100	59,200	3,405	3,304	3,506
47,200	47,300	2,659	2,558	2,760	53,200	53,300	3,036	2,934	3,137	59,200	59,300	3,412	3,311	3,513
47,300	47,400	2,666	2,564	2,767	53,300	53,400	3,042	2,941	3,143	59,300	59,400	3,418	3,317	3,519
47,400	47,500	2,672	2,571	2,773	53,400	53,500	3,048	2,947	3,149	59,400	59,500	3,424	3,323	3,525
47,500	47,600	2,678	2,577	2,779	53,500	53,600	3,054	2,953	3,155	59,500	59,600	3,431	3,329	3,532
47,600	47,700	2,684	2,583	2,785	53,600	53,700	3,061	2,959	3,162	59,600	59,700	3,437	3,336	3,538
47,700	47,800	2,691	2,589	2,792	53,700	53,800	3,067	2,966	3,168	59,700	59,800	3,443	3,342	3,544
47,800	47,900	2,697	2,596	2,798	53,800	53,900	3,073	2,972	3,174	59,800	59,900	3,449	3,348	3,550
47,900	48,000	2,703	2,602	2,804	53,900	54,000	3,079	2,978	3,180	59,900	60,000	3,456	3,354	3,557
48,000					54,000					60,000				
48,000	48,100	2,709	2,608	2,811	54,000	54,100	3,086	2,984	3,187	60,000	60,100	3,462	3,361	3,563
48,100	48,200	2,716	2,615	2,817	54,100	54,200	3,092	2,991	3,193	60,100	60,200	3,468	3,367	3,569
48,200	48,300	2,722	2,621	2,823	54,200	54,300	3,098	2,997	3,199	60,200	60,300	3,474	3,373	3,575
48,300	48,400	2,728	2,627	2,829	54,300	54,400	3,104	3,003	3,206	60,300	60,400	3,481	3,379	3,582
48,400	48,500	2,735	2,633	2,836	54,400	54,500	3,111	3,010	3,212	60,400	60,500	3,487	3,386	3,588
48,500	48,600	2,741	2,640	2,842	54,500	54,600	3,117	3,016	3,218	60,500	60,600	3,493	3,392	3,594
48,600	48,700	2,747	2,646	2,848	54,600	54,700	3,123	3,022	3,224	60,600	60,700	3,500	3,398	3,601
48,700	48,800	2,753	2,652	2,854	54,700	54,800	3,130	3,028	3,231	60,700	60,800	3,506	3,405	3,607
48,800	48,900	2,760	2,658	2,861	54,800	54,900	3,136	3,035	3,237	60,800	60,900	3,512	3,411	3,613
48,900	49,000	2,766	2,665	2,867	54,900	55,000	3,142	3,041	3,243	60,900	61,000	3,518	3,417	3,619
49,000					55,000					61,000				
49,000	49,100	2,772	2,671	2,873	55,000	55,100	3,148	3,047	3,249	61,000	61,100	3,525	3,423	3,626
49,100	49,200	2,778	2,677	2,879	55,100	55,200	3,155	3,053	3,256	61,100	61,200	3,531	3,430	3,632
49,200	49,300	2,785	2,684	2,886	55,200	55,300	3,161	3,060	3,262	61,200	61,300	3,537	3,436	3,638
49,300	49,400	2,791	2,690	2,892	55,300	55,400	3,167	3,066	3,268	61,300	61,400	3,543	3,442	3,644
49,400	49,500	2,797	2,696	2,898	55,400	55,500	3,173	3,072	3,274	61,400	61,500	3,550	3,448	3,651
49,500	49,600	2,804	2,702	2,905	55,500	55,600	3,180	3,079	3,281	61,500	61,600	3,556	3,455	3,657
49,600	49,700	2,810	2,709	2,911	55,600	55,700	3,186	3,085	3,287	61,600	61,700	3,562	3,461	3,663
49,700	49,800	2,816	2,715	2,917	55,700	55,800	3,192	3,091	3,293	61,700	61,800	3,568	3,467	3,669
49,800	49,900	2,822	2,721	2,923	55,800	55,900	3,199	3,097	3,300	61,800	61,900	3,575	3,474	3,676
49,900	50,000	2,829	2,727	2,930	55,900	56,000	3,205	3,104	3,306	61,900	62,000	3,581	3,480	3,682
50,000					56,000					62,000				
50,000	50,100	2,835	2,734	2,936	56,000	56,100	3,211	3,110	3,312	62,000	62,100	3,587	3,486	3,688
50,100	50,200	2,841	2,740	2,942	56,100	56,200	3,217	3,116	3,318	62,100	62,200	3,594	3,492	3,695
50,200	50,300	2,847	2,746	2,948	56,200	56,300	3,224	3,122	3,325	62,200	62,300	3,600	3,499	3,701
50,300	50,400	2,854	2,752	2,955	56,300	56,400	3,230	3,129	3,331	62,300	62,400	3,606	3,505	3,707
50,400	50,500	2,860	2,759	2,961	56,400	56,500	3,236	3,135	3,337	62,400	62,500	3,612	3,511	3,713
50,500	50,600	2,866	2,765	2,967	56,500	56,600	3,242	3,141	3,343	62,500	62,600	3,619	3,517	3,720
50,600	50,700	2,873	2,771	2,974	56,600	56,700	3,249	3,147	3,350	62,600	62,700	3,625	3,524	3,726
50,700	50,800	2,879	2,778	2,980	56,700	56,800	3,255	3,154	3,356	62,700	62,800	3,631	3,530	3,732
50,800	50,900	2,885	2,784	2,986	56,800	56,900	3,261	3,160	3,362	62,800	62,900	3,637	3,536	3,738
50,900	51,000	2,891	2,790	2,992	56,900	57,000	3,268	3,166	3,369	62,900	63,000	3,644	3,543	3,745
51,000					57,000					63,000				
51,000	51,100	2,898	2,796	2,999	57,000	57,100	3,274	3,173	3,375	63,000	63,100	3,650	3,549	3,751
51,100	51,200	2,904	2,803	3,005	57,100	57,200	3,280	3,179	3,381	63,100	63,200	3,656	3,555	3,757
51,200	51,300	2,910	2,809	3,011	57,200	57,300	3,286	3,185	3,387	63,200	63,300	3,663	3,561	3,764
51,300	51,400	2,916	2,815	3,017	57,300	57,400	3,293	3,191	3,394	63,300	63,400	3,669	3,568	3,770
51,400	51,500	2,923	2,821	3,024	57,400	57,500	3,299	3,198	3,400	63,400	63,500	3,675	3,574	3,776
51,500	51,600	2,929	2,828	3,030	57,500	57,600	3,305	3,204	3,406	63,500	63,600	3,681	3,580	3,782
51,600	51,700	2,935	2,834	3,036	57,600	57,700	3,311	3,210	3,412	63,600	63,700	3,688	3,586	3,789
51,700	51,800	2,941	2,840	3,042	57,700	57,800	3,318	3,216	3,419	63,700	63,800	3,694	3,593	3,795
51,800	51,900	2,948	2,847	3,049	57,800	57,900	3,324	3,223	3,425	63,800	63,900	3,700	3,599	3,801
51,900	52,000	2,954	2,853	3,055	57,900	58,000	3,330	3,229	3,431	63,900	64,000	3,706	3,605	3,807
52,000					58,000					64,000				
52,000	52,100	2,960	2,859	3,061	58,000	58,100	3,336	3,235	3,438	64,000	64,100	3,713	3,611	3,814
52,100	52,200	2,967	2,865	3,068	58,100	58,200	3,343	3,242	3,444	64,100	64,200	3,719	3,618	3,820
52,200	52,300	2,973	2,872	3,074	58,200	58,300	3,349	3,248	3,450	64,200	64,300	3,725	3,624	3,826
52,300	52,400	2,979	2,878	3,080	58,300	58,400	3,355	3,254	3,456	64,300	64,400	3,731	3,630	3,833
52,400	52,500	2,985	2,884	3,086	58,400	58,500	3,362	3,260	3,463	64,400	64,500	3,738	3,637	3,839
52,500	52,600	2,992	2,890	3,093	58,500	58,600	3,368	3,267	3,469	64,500	64,600	3,744	3,643	3,845
52,600	52,700	2,998	2,897	3,099	58,600	58,700	3,374	3,273	3,475	64,600	64,700	3,750	3,649	3,851
52,700	52,800	3,004	2,903	3,105	58,700	58,800	3,380	3,279	3,481	64,700	64,800	3,757	3,655	3,858
52,800	52,900	3,010	2,909	3,111	58,800	58,900	3,387	3,285	3,488	64,800	64,900	3,763	3,662	3,864
52,900	53,000	3,017	2,916	3,118	58,900	59,000	3,393	3,292	3,494	64,900	65,000	3,769	3,668	3,870

Continued on next page

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> 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	3,775	3,674	3,876	71,000	71,100	4,152	4,050	4,253	77,000	77,100	4,528	4,427	4,629
65,100	65,200	3,782	3,680	3,883	71,100	71,200	4,158	4,057	4,259	77,100	77,200	4,534	4,433	4,635
65,200	65,300	3,788	3,687	3,889	71,200	71,300	4,164	4,063	4,265	77,200	77,300	4,540	4,439	4,641
65,300	65,400	3,794	3,693	3,895	71,300	71,400	4,170	4,069	4,271	77,300	77,400	4,547	4,445	4,648
65,400	65,500	3,800	3,699	3,901	71,400	71,500	4,177	4,075	4,278	77,400	77,500	4,553	4,452	4,654
65,500	65,600	3,807	3,706	3,908	71,500	71,600	4,183	4,082	4,284	77,500	77,600	4,559	4,458	4,660
65,600	65,700	3,813	3,712	3,914	71,600	71,700	4,189	4,088	4,290	77,600	77,700	4,565	4,464	4,666
65,700	65,800	3,819	3,718	3,920	71,700	71,800	4,195	4,094	4,296	77,700	77,800	4,572	4,470	4,673
65,800	65,900	3,826	3,724	3,927	71,800	71,900	4,202	4,101	4,303	77,800	77,900	4,578	4,477	4,679
65,900	66,000	3,832	3,731	3,933	71,900	72,000	4,208	4,107	4,309	77,900	78,000	4,584	4,483	4,685
66,000					72,000					78,000				
66,000	66,100	3,838	3,737	3,939	72,000	72,100	4,214	4,113	4,315	78,000	78,100	4,590	4,489	4,692
66,100	66,200	3,844	3,743	3,945	72,100	72,200	4,221	4,119	4,322	78,100	78,200	4,597	4,496	4,698
66,200	66,300	3,851	3,749	3,952	72,200	72,300	4,227	4,126	4,328	78,200	78,300	4,603	4,502	4,704
66,300	66,400	3,857	3,756	3,958	72,300	72,400	4,233	4,132	4,334	78,300	78,400	4,609	4,508	4,710
66,400	66,500	3,863	3,762	3,964	72,400	72,500	4,239	4,138	4,340	78,400	78,500	4,616	4,514	4,717
66,500	66,600	3,869	3,768	3,970	72,500	72,600	4,246	4,144	4,347	78,500	78,600	4,622	4,521	4,723
66,600	66,700	3,876	3,774	3,977	72,600	72,700	4,252	4,151	4,353	78,600	78,700	4,628	4,527	4,729
66,700	66,800	3,882	3,781	3,983	72,700	72,800	4,258	4,157	4,359	78,700	78,800	4,634	4,533	4,735
66,800	66,900	3,888	3,787	3,989	72,800	72,900	4,264	4,163	4,365	78,800	78,900	4,641	4,539	4,742
66,900	67,000	3,895	3,793	3,996	72,900	73,000	4,271	4,170	4,372	78,900	79,000	4,647	4,546	4,748
67,000					73,000					79,000				
67,000	67,100	3,901	3,800	4,002	73,000	73,100	4,277	4,176	4,378	79,000	79,100	4,653	4,552	4,754
67,100	67,200	3,907	3,806	4,008	73,100	73,200	4,283	4,182	4,384	79,100	79,200	4,659	4,558	4,760
67,200	67,300	3,913	3,812	4,014	73,200	73,300	4,290	4,188	4,391	79,200	79,300	4,666	4,565	4,767
67,300	67,400	3,920	3,818	4,021	73,300	73,400	4,296	4,195	4,397	79,300	79,400	4,672	4,571	4,773
67,400	67,500	3,926	3,825	4,027	73,400	73,500	4,302	4,201	4,403	79,400	79,500	4,678	4,577	4,779
67,500	67,600	3,932	3,831	4,033	73,500	73,600	4,308	4,207	4,409	79,500	79,600	4,685	4,583	4,786
67,600	67,700	3,938	3,837	4,039	73,600	73,700	4,315	4,213	4,416	79,600	79,700	4,691	4,590	4,792
67,700	67,800	3,945	3,843	4,046	73,700	73,800	4,321	4,220	4,422	79,700	79,800	4,697	4,596	4,798
67,800	67,900	3,951	3,850	4,052	73,800	73,900	4,327	4,226	4,428	79,800	79,900	4,703	4,602	4,804
67,900	68,000	3,957	3,856	4,058	73,900	74,000	4,333	4,232	4,434	79,900	80,000	4,710	4,608	4,811
68,000					74,000					80,000				
68,000	68,100	3,963	3,862	4,065	74,000	74,100	4,340	4,238	4,441	80,000	80,100	4,716	4,615	4,817
68,100	68,200	3,970	3,869	4,071	74,100	74,200	4,346	4,245	4,447	80,100	80,200	4,722	4,621	4,823
68,200	68,300	3,976	3,875	4,077	74,200	74,300	4,352	4,251	4,453	80,200	80,300	4,728	4,627	4,829
68,300	68,400	3,982	3,881	4,083	74,300	74,400	4,358	4,257	4,460	80,300	80,400	4,735	4,633	4,836
68,400	68,500	3,989	3,887	4,090	74,400	74,500	4,365	4,264	4,466	80,400	80,500	4,741	4,640	4,842
68,500	68,600	3,995	3,894	4,096	74,500	74,600	4,371	4,270	4,472	80,500	80,600	4,747	4,646	4,848
68,600	68,700	4,001	3,900	4,102	74,600	74,700	4,377	4,276	4,478	80,600	80,700	4,754	4,652	4,855
68,700	68,800	4,007	3,906	4,108	74,700	74,800	4,384	4,282	4,485	80,700	80,800	4,760	4,659	4,861
68,800	68,900	4,014	3,912	4,115	74,800	74,900	4,390	4,289	4,491	80,800	80,900	4,766	4,665	4,867
68,900	69,000	4,020	3,919	4,121	74,900	75,000	4,396	4,295	4,497	80,900	81,000	4,772	4,671	4,873
69,000					75,000					81,000				
69,000	69,100	4,026	3,925	4,127	75,000	75,100	4,402	4,301	4,503	81,000	81,100	4,779	4,677	4,880
69,100	69,200	4,032	3,931	4,133	75,100	75,200	4,409	4,307	4,510	81,100	81,200	4,785	4,684	4,886
69,200	69,300	4,039	3,938	4,140	75,200	75,300	4,415	4,314	4,516	81,200	81,300	4,791	4,690	4,892
69,300	69,400	4,045	3,944	4,146	75,300	75,400	4,421	4,320	4,522	81,300	81,400	4,797	4,696	4,898
69,400	69,500	4,051	3,950	4,152	75,400	75,500	4,427	4,326	4,528	81,400	81,500	4,804	4,702	4,905
69,500	69,600	4,058	3,956	4,159	75,500	75,600	4,434	4,333	4,535	81,500	81,600	4,810	4,709	4,911
69,600	69,700	4,064	3,963	4,165	75,600	75,700	4,440	4,339	4,541	81,600	81,700	4,816	4,715	4,917
69,700	69,800	4,070	3,969	4,171	75,700	75,800	4,446	4,345	4,547	81,700	81,800	4,822	4,721	4,923
69,800	69,900	4,076	3,975	4,177	75,800	75,900	4,453	4,351	4,554	81,800	81,900	4,829	4,728	4,930
69,900	70,000	4,083	3,981	4,184	75,900	76,000	4,459	4,358	4,560	81,900	82,000	4,835	4,734	4,936
70,000					76,000					82,000				
70,000	70,100	4,089	3,988	4,190	76,000	76,100	4,465	4,364	4,566	82,000	82,100	4,841	4,740	4,942
70,100	70,200	4,095	3,994	4,196	76,100	76,200	4,471	4,370	4,572	82,100	82,200	4,848	4,746	4,949
70,200	70,300	4,101	4,000	4,202	76,200	76,300	4,478	4,376	4,579	82,200	82,300	4,854	4,753	4,955
70,300	70,400	4,108	4,006	4,209	76,300	76,400	4,484	4,383	4,585	82,300	82,400	4,860	4,759	4,961
70,400	70,500	4,114	4,013	4,215	76,400	76,500	4,490	4,389	4,591	82,400	82,500	4,866	4,765	4,967
70,500	70,600	4,120	4,019	4,221	76,500	76,600	4,496	4,395	4,597	82,500	82,600	4,873	4,771	4,974
70,600	70,700	4,127	4,025	4,228	76,600	76,700	4,503	4,401	4,604	82,600	82,700	4,879	4,778	4,980
70,700	70,800	4,133	4,032	4,234	76,700	76,800	4,509	4,408	4,610	82,700	82,800	4,885	4,784	4,986
70,800	70,900	4,139	4,038	4,240	76,800	76,900	4,515	4,414	4,616	82,800	82,900	4,891	4,790	4,992
70,900	71,000	4,145	4,044	4,246	76,900	77,000	4,522	4,420	4,623	82,900	83,000	4,898	4,797	4,999

Continued on next page

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	4,904	4,803	5,005	89,000	89,100	5,280	5,179	5,381	95,000	95,100	5,656	5,555	5,757
83,100	83,200	4,910	4,809	5,011	89,100	89,200	5,286	5,185	5,387	95,100	95,200	5,663	5,561	5,764
83,200	83,300	4,917	4,815	5,018	89,200	89,300	5,293	5,192	5,394	95,200	95,300	5,669	5,568	5,770
83,300	83,400	4,923	4,822	5,024	89,300	89,400	5,299	5,198	5,400	95,300	95,400	5,675	5,574	5,776
83,400	83,500	4,929	4,828	5,030	89,400	89,500	5,305	5,204	5,406	95,400	95,500	5,681	5,580	5,782
83,500	83,600	4,935	4,834	5,036	89,500	89,600	5,312	5,210	5,413	95,500	95,600	5,688	5,587	5,789
83,600	83,700	4,942	4,840	5,043	89,600	89,700	5,318	5,217	5,419	95,600	95,700	5,694	5,593	5,795
83,700	83,800	4,948	4,847	5,049	89,700	89,800	5,324	5,223	5,425	95,700	95,800	5,700	5,599	5,801
83,800	83,900	4,954	4,853	5,055	89,800	89,900	5,330	5,229	5,431	95,800	95,900	5,707	5,605	5,808
83,900	84,000	4,960	4,859	5,061	89,900	90,000	5,337	5,235	5,438	95,900	96,000	5,713	5,612	5,814
84,000					90,000					96,000				
84,000	84,100	4,967	4,865	5,068	90,000	90,100	5,343	5,242	5,444	96,000	96,100	5,719	5,618	5,820
84,100	84,200	4,973	4,872	5,074	90,100	90,200	5,349	5,248	5,450	96,100	96,200	5,725	5,624	5,826
84,200	84,300	4,979	4,878	5,080	90,200	90,300	5,355	5,254	5,456	96,200	96,300	5,732	5,630	5,833
84,300	84,400	4,985	4,884	5,087	90,300	90,400	5,362	5,260	5,463	96,300	96,400	5,738	5,637	5,839
84,400	84,500	4,992	4,891	5,093	90,400	90,500	5,368	5,267	5,469	96,400	96,500	5,744	5,643	5,845
84,500	84,600	4,998	4,897	5,099	90,500	90,600	5,374	5,273	5,475	96,500	96,600	5,750	5,649	5,851
84,600	84,700	5,004	4,903	5,105	90,600	90,700	5,381	5,279	5,482	96,600	96,700	5,757	5,655	5,858
84,700	84,800	5,011	4,909	5,112	90,700	90,800	5,387	5,286	5,488	96,700	96,800	5,763	5,662	5,864
84,800	84,900	5,017	4,916	5,118	90,800	90,900	5,393	5,292	5,494	96,800	96,900	5,769	5,668	5,870
84,900	85,000	5,023	4,922	5,124	90,900	91,000	5,399	5,298	5,500	96,900	97,000	5,776	5,674	5,877
85,000					91,000					97,000				
85,000	85,100	5,029	4,928	5,130	91,000	91,100	5,406	5,304	5,507	97,000	97,100	5,782	5,681	5,883
85,100	85,200	5,036	4,934	5,137	91,100	91,200	5,412	5,311	5,513	97,100	97,200	5,788	5,687	5,889
85,200	85,300	5,042	4,941	5,143	91,200	91,300	5,418	5,317	5,519	97,200	97,300	5,794	5,693	5,895
85,300	85,400	5,048	4,947	5,149	91,300	91,400	5,424	5,323	5,525	97,300	97,400	5,801	5,699	5,902
85,400	85,500	5,054	4,953	5,155	91,400	91,500	5,431	5,329	5,532	97,400	97,500	5,807	5,706	5,908
85,500	85,600	5,061	4,960	5,162	91,500	91,600	5,437	5,336	5,538	97,500	97,600	5,813	5,712	5,914
85,600	85,700	5,067	4,966	5,168	91,600	91,700	5,443	5,342	5,544	97,600	97,700	5,819	5,718	5,920
85,700	85,800	5,073	4,972	5,174	91,700	91,800	5,449	5,348	5,550	97,700	97,800	5,826	5,724	5,927
85,800	85,900	5,080	4,978	5,181	91,800	91,900	5,456	5,355	5,557	97,800	97,900	5,832	5,731	5,933
85,900	86,000	5,086	4,985	5,187	91,900	92,000	5,462	5,361	5,563	97,900	98,000	5,838	5,737	5,939
86,000					92,000					98,000				
86,000	86,100	5,092	4,991	5,193	92,000	92,100	5,468	5,367	5,569	98,000	98,100	5,844	5,743	5,946
86,100	86,200	5,098	4,997	5,199	92,100	92,200	5,475	5,373	5,576	98,100	98,200	5,851	5,750	5,952
86,200	86,300	5,105	5,003	5,206	92,200	92,300	5,481	5,380	5,582	98,200	98,300	5,857	5,756	5,958
86,300	86,400	5,111	5,010	5,212	92,300	92,400	5,487	5,386	5,588	98,300	98,400	5,863	5,762	5,964
86,400	86,500	5,117	5,016	5,218	92,400	92,500	5,493	5,392	5,594	98,400	98,500	5,870	5,768	5,971
86,500	86,600	5,123	5,022	5,224	92,500	92,600	5,500	5,398	5,601	98,500	98,600	5,876	5,775	5,977
86,600	86,700	5,130	5,028	5,231	92,600	92,700	5,506	5,405	5,607	98,600	98,700	5,882	5,781	5,983
86,700	86,800	5,136	5,035	5,237	92,700	92,800	5,512	5,411	5,613	98,700	98,800	5,888	5,787	5,989
86,800	86,900	5,142	5,041	5,243	92,800	92,900	5,518	5,417	5,619	98,800	98,900	5,895	5,793	5,996
86,900	87,000	5,149	5,047	5,250	92,900	93,000	5,525	5,424	5,626	98,900	99,000	5,901	5,800	6,002
87,000					93,000					99,000				
87,000	87,100	5,155	5,054	5,256	93,000	93,100	5,531	5,430	5,632	99,000	99,100	5,907	5,806	6,008
87,100	87,200	5,161	5,060	5,262	93,100	93,200	5,537	5,436	5,638	99,100	99,200	5,913	5,812	6,014
87,200	87,300	5,167	5,066	5,268	93,200	93,300	5,544	5,442	5,645	99,200	99,300	5,920	5,819	6,021
87,300	87,400	5,174	5,072	5,275	93,300	93,400	5,550	5,449	5,651	99,300	99,400	5,926	5,825	6,027
87,400	87,500	5,180	5,079	5,281	93,400	93,500	5,556	5,455	5,657	99,400	99,500	5,932	5,831	6,033
87,500	87,600	5,186	5,085	5,287	93,500	93,600	5,562	5,461	5,663	99,500	99,600	5,939	5,837	6,040
87,600	87,700	5,192	5,091	5,293	93,600	93,700	5,569	5,467	5,670	99,600	99,700	5,945	5,844	6,046
87,700	87,800	5,199	5,097	5,300	93,700	93,800	5,575	5,474	5,676	99,700	99,800	5,951	5,850	6,052
87,800	87,900	5,205	5,104	5,306	93,800	93,900	5,581	5,480	5,682	99,800	99,900	5,957	5,856	6,058
87,900	88,000	5,211	5,110	5,312	93,900	94,000	5,587	5,486	5,688	99,900	100,000	5,964	5,862	6,065
88,000					94,000					<div>\$100,000 or over – use the Tax Computation Worksheet on page 61</div>				
88,000	88,100	5,217	5,116	5,319	94,000	94,100	5,594	5,492	5,695					
88,100	88,200	5,224	5,123	5,325	94,100	94,200	5,600	5,499	5,701					
88,200	88,300	5,230	5,129	5,331	94,200	94,300	5,606	5,505	5,707					
88,300	88,400	5,236	5,135	5,337	94,300	94,400	5,612	5,511	5,714					
88,400	88,500	5,243	5,141	5,344	94,400	94,500	5,619	5,518	5,720					
88,500	88,600	5,249	5,148	5,350	94,500	94,600	5,625	5,524	5,726					
88,600	88,700	5,255	5,154	5,356	94,600	94,700	5,631	5,530	5,732					
88,700	88,800	5,261	5,160	5,362	94,700	94,800	5,638	5,536	5,739					
88,800	88,900	5,268	5,166	5,369	94,800	94,900	5,644	5,543	5,745					
88,900	89,000	5,274	5,173	5,375	94,900	95,000	5,650	5,549	5,751					

2017 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.

Taxable income. If line 39 is –	(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
At least \$100,000 but less than \$247,350	\$	x 6.27% (.0627)	\$	\$ 303.25	\$
\$247,350 or over	\$	x 7.65% (.0765)	\$	\$3,716.68	\$

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

Taxable income. If line 39 is –	(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
At least \$100,000 but less than \$329,810	\$	x 6.27% (.0627)	\$	\$ 404.46	\$
\$329,810 or over	\$	x 7.65% (.0765)	\$	\$4,955.84	\$

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

Taxable income. If line 39 is –	(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
At least \$100,000 but less than \$164,900	\$	x 6.27% (.0627)	\$	\$ 202.23	\$
\$164,900 or over	\$	x 7.65% (.0765)	\$	\$2,477.85	\$

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Legal Residence (Domicile) Questionnaire

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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 2017.
- ☐ ☐ Changed legal residence from Wisconsin during 2017; have not moved back to Wisconsin.
- ☐ ☐ Changed legal residence from Wisconsin during or before 2017; have moved back to Wisconsin.
- ☐ ☐ Changed legal residence to Wisconsin from _____ (state or country) on _____ (date) during 2017; 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 2017. Resident of _____ (Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2016 or 2017 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 2017 tax returns, please explain. _____

