

Schedule **M**

Additions to and Subtractions from Income

2022

Wisconsin  
Department of Revenue

File with Wisconsin Form 1NPR

Name	Social security number
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**Part I - Additions to Income**

<u>1</u>	State and municipal interest .....	1	.00
<u>2</u>	Capital gain/loss addition .....	2	.00
<u>3</u>	Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account .....	3	.00
<u>4</u>	Nonqualified distributions from ABLE accounts .....	4	.00
<u>5</u>	Federal net operating loss deduction (only if included in line 26) .....	5	.00
<u>6</u>	Income (lump-sum distributions) reported on federal Form 4972 .....	6	.00
<u>7</u>	Excess distribution from a passive foreign investment company .....	7	.00
<u>8</u>	Expenses paid to or incurred with related entities .....	8	.00
<u>9</u>	Expenses for moving business outside of Wisconsin or the United States (see instructions) ..	9	.00
<u>10</u>	Differences in federal and Wisconsin basis of assets .....	10	.00
<u>11</u>	Differences in federal and Wisconsin basis of partnership interest prior to 1975 .....	11	.00
<u>12</u>	Differences in federal and Wisconsin reporting of marital property (community) income .....	12	.00
<u>13</u>	Farmland preservation credit .....	13	.00
<u>14</u>	Development zones credits .....	14	.00
<u>15</u>	Enterprise zone jobs credit .....	15	.00
<u>16</u>	Manufacturing investment credit .....	16	.00
<u>17</u>	Economic development tax credit .....	17	.00
<u>18</u>	Jobs tax credit .....	18	.00
<u>19</u>	Capital investment credit .....	19	.00
<u>20</u>	Community rehabilitation program credit .....	20	.00
<u>21</u>	Research credits .....	21	.00
<u>22</u>	Manufacturing/Agriculture credit .....	22	.00
<u>23</u>	Business development credit .....	23	.00
<u>24</u>	Electronics and information technology manufacturing zone credit .....	24	.00
<u>25</u>	Employee college savings account contribution credit .....	25	.00
<u>26</u>	Other income (see instructions). List type and amount _____	26	.00
<u>27</u>	Add lines 1 through 26. Enter here and on line 28, page 2 .....	27	.00



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**28** Enter amount from line 27 on page 1 ..... **28** \_\_\_\_\_ **.00**

**29** Tax-option (S) corporation adjustments. Do not include adjustments listed on line 30 (list and provide amount)

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **29a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **29b** \_\_\_\_\_ **.00**

**c** Add lines 29a and 29b ..... **29c** \_\_\_\_\_ **.00**

**30** Tax-option (S) corporation entity level tax election adjustments (list and provide amount)

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **30a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **30b** \_\_\_\_\_ **.00**

**c** Add lines 30a and 30b ..... **30c** \_\_\_\_\_ **.00**

**31** Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 32 (list and provide amount)

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **31a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **31b** \_\_\_\_\_ **.00**

**c** Add lines 31a and 31b ..... **31c** \_\_\_\_\_ **.00**

**32** Partnership entity level tax election adjustments (list and provide amount)

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **32a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **32b** \_\_\_\_\_ **.00**

**c** Add lines 32a and 32b ..... **32c** \_\_\_\_\_ **.00**

**33** Other additions to income (list and provide amount)

**a** \_\_\_\_\_ Amount **33a** \_\_\_\_\_ **.00**

**b** \_\_\_\_\_ Amount **33b** \_\_\_\_\_ **.00**

**c** \_\_\_\_\_ Amount **33c** \_\_\_\_\_ **.00**

**d** Add lines 33a through 33c ..... **33d** \_\_\_\_\_ **.00**

**34** Add lines 28, 29c, 30c, 31c, 32c, and 33d. This is your total addition to income. Enter on Form 1NPR, line 15, column B ..... **34** \_\_\_\_\_ **.00**



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**Part II - Subtractions from Income**

<b>35</b>	Taxable refund of state income tax .....	<b>35</b>	.00
<b>36</b>	United States government interest .....	<b>36</b>	.00
<b>37</b>	Unemployment compensation .....	<b>37</b>	.00
<b>38</b>	Social security adjustment .....	<b>38</b>	.00
<b>39</b>	Capital gain/loss subtraction .....	<b>39</b>	.00
<b>40</b>	Medical care insurance .....	<b>40</b>	.00
<b>41</b>	Long-term care insurance .....	<b>41</b>	.00
<b>42</b>	Tuition and fee expenses .....	<b>42</b>	.00
<b>43</b>	Private school tuition .....	<b>43</b>	.00
<b>44</b>	Contributions to an Edvest or Tomorrow's Scholar college savings account .....	<b>44</b>	.00
<b>45</b>	Distribution of earnings from Wisconsin state-sponsored college tuition programs .....	<b>45</b>	.00
<b>46</b>	Military and uniformed services retirement benefits .....	<b>46</b>	.00
<b>47</b>	Local and state retirement benefits .....	<b>47</b>	.00
<b>48</b>	Federal retirement benefits .....	<b>48</b>	.00
<b>49</b>	Railroad retirement benefits, railroad unemployment insurance, and sickness benefits .....	<b>49</b>	.00
<b>50</b>	Retirement income subtraction .....	<b>50</b>	.00
<b>51</b>	Reserve or National Guard members .....	<b>51</b>	.00
<b>52</b>	U.S. Armed Forces active duty pay .....	<b>52</b>	.00
<b>53</b>	Combat zone related death .....	<b>53</b>	.00
<b>54</b>	Adoption expenses .....	<b>54</b>	.00
<b>55</b>	Contributions to ABLE accounts .....	<b>55</b>	.00
<b>56</b>	Disability income exclusion .....	<b>56</b>	.00
<b>57</b>	Wisconsin net operating loss deduction .....	<b>57</b>	.00
<b>58</b>	Farm loss carryover .....	<b>58</b>	.00
<b>59</b>	Native Americans .....	<b>59</b>	.00
<b>60</b>	Sale of business assets or assets used in farming to a related person .....	<b>60</b>	.00
<b>61</b>	Recoveries of federal itemized deductions (only if included on line 33 of this schedule) .....	<b>61</b>	.00
<b>62</b>	Repayment of income previously taxed .....	<b>62</b>	.00
<b>63</b>	Add lines 35 through 62. Enter here and on line 64, page 4 .....	<b>63</b>	.00



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<b>64</b> Enter amount from line 63 on page 3 .....	<b>64</b>	.00
<b>65</b> Human organ donation .....	<b>65</b>	.00
<b>66</b> Expenses paid to related entities .....	<b>66</b>	.00
<b>67</b> Income from a related entity .....	<b>67</b>	.00
<b>68</b> Sales of certain insurance policies (only if included in column B of Form 1NPR or line 26 of this schedule) .....	<b>68</b>	.00
<b>69</b> Physician or psychiatrist grant (only if included in column B of Form 1NPR or line 26 of this schedule) .....	<b>69</b>	.00
<b>70</b> Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money (see instructions) .....	<b>70</b>	.00
<b>71</b> AmeriCorps education awards .....	<b>71</b>	.00
<b>72</b> Differences in federal and Wisconsin basis of assets .....	<b>72</b>	.00
<b>73</b> Differences in federal and Wisconsin basis of partnership interest prior to 1975 .....	<b>73</b>	.00
<b>74</b> Differences in federal and Wisconsin reporting of marital property (community) income .....	<b>74</b>	.00
<b>75</b> Other adjustments (list and provide amount)		
<b>a</b> _____ Amount <b>75a</b> _____		.00
<b>b</b> _____ Amount <b>75b</b> _____		.00
<b>c</b> _____ Amount <b>75c</b> _____		.00
<b>d</b> Add lines 75a through 75c .....	<b>75d</b>	.00
<b>76</b> Charitable contributions from tax-option (S) corporations (list and provide amount)		
<b>a</b> Name _____		
FEIN _____ Amount <b>76a</b> _____		.00
<b>b</b> Name _____		
FEIN _____ Amount <b>76b</b> _____		.00
<b>c</b> Add lines 76a and 76b .....	<b>76c</b>	.00
<b>77</b> Tax-option (S) corporation adjustments. Do not include adjustments listed on line 80 (list and provide amount)		
<b>a</b> Name _____		
FEIN _____ Amount <b>77a</b> _____		.00
<b>b</b> Name _____		
FEIN _____ Amount <b>77b</b> _____		.00
<b>c</b> Add lines 77a and 77b .....	<b>77c</b>	.00
<b>78</b> Add lines 64 through 74, 75d, 76c, and 77c. Enter here and on line 79, page 5 .....	<b>78</b>	.00



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**79** Enter amount from line 78 on page 4 ..... **79** \_\_\_\_\_ **.00**

**80** Tax-option (S) corporation entity level tax election adjustments (list and provide amount)

**a** Name \_\_\_\_\_

FEIN \_\_\_\_\_ Amount **80a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_

FEIN \_\_\_\_\_ Amount **80b** \_\_\_\_\_ **.00**

**c** Add lines 80a and 80b ..... **80c** \_\_\_\_\_ **.00**

**81** Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 82 (list and provide amount)

**a** Name \_\_\_\_\_

FEIN \_\_\_\_\_ Amount **81a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_

FEIN \_\_\_\_\_ Amount **81b** \_\_\_\_\_ **.00**

**c** Add lines 81a and 81b ..... **81c** \_\_\_\_\_ **.00**

**82** Partnership entity level tax election adjustments (list and provide amount)

**a** Name \_\_\_\_\_

FEIN \_\_\_\_\_ Amount **82a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_

FEIN \_\_\_\_\_ Amount **82b** \_\_\_\_\_ **.00**

**c** Add lines 82a and 82b ..... **82c** \_\_\_\_\_ **.00**

**83** Other subtractions from income (list and provide amount)

**a** \_\_\_\_\_ Amount **83a** \_\_\_\_\_ **.00**

**b** \_\_\_\_\_ Amount **83b** \_\_\_\_\_ **.00**

**c** \_\_\_\_\_ Amount **83c** \_\_\_\_\_ **.00**

**d** Add lines 83a through 83c ..... **83d** \_\_\_\_\_ **.00**

**84** Add lines 79, 80c, 81c, 82c, and 83d. This is your total subtraction from income. Enter on Form 1NPR, line 28, column B ..... **84** \_\_\_\_\_ **.00**

