

Name	Social Security Number
------	------------------------

See the instructions for additional information on the subtractions listed below. Enter all amounts as positive numbers.

**Subtractions from Income**

<u>1</u> Taxable refund of state income tax (from line 1 of federal Schedule 1) . . . . .	<b>1</b>	.00
<u>2</u> United States government interest . . . . .	<b>2</b>	.00
<u>3</u> Unemployment compensation . . . . .	<b>3</b>	.00
<u>4</u> Social security adjustment . . . . .	<b>4</b>	.00
<u>5</u> Capital gain/loss subtraction . . . . .	<b>5</b>	.00
<u>6</u> Medical care insurance . . . . .	<b>6</b>	.00
<u>7</u> Long-term care insurance . . . . .	<b>7</b>	.00
<u>8</u> Tuition and fee expenses . . . . .	<b>8</b>	.00
<u>9</u> Private school tuition . . . . .	<b>9</b>	.00
<u>10</u> Contributions to an Edvest or Tomorrow’s Scholar college savings account . . . . .	<b>10</b>	.00
<u>11</u> Distributions of certain earnings from Wisconsin state-sponsored college tuition programs . . . . .	<b>11</b>	.00
<u>12</u> Child and dependent care expenses . . . . .	<b>12</b>	.00
<u>13</u> Military and uniformed services retirement benefits . . . . .	<b>13</b>	.00
<u>14</u> Local and state retirement benefits . . . . .	<b>14</b>	.00
<u>15</u> Federal retirement benefits . . . . .	<b>15</b>	.00
<u>16</u> Railroad retirement benefits, railroad unemployment insurance, and sickness benefits . . . . .	<b>16</b>	.00
<u>17</u> Retirement income subtraction . . . . .	<b>17</b>	.00
<u>18</u> Reserve or National Guard members . . . . .	<b>18</b>	.00
<u>19</u> U.S. Armed Forces active duty pay . . . . .	<b>19</b>	.00
<u>20</u> Combat zone related death . . . . .	<b>20</b>	.00
<u>21</u> Adoption expenses . . . . .	<b>21</b>	.00
<u>22</u> Contributions to ABLE accounts . . . . .	<b>22</b>	.00
<u>23</u> Disability income exclusion . . . . .	<b>23</b>	.00
<u>24</u> Wisconsin net operating loss deduction . . . . .	<b>24</b>	.00
<u>25</u> Farm loss carryover . . . . .	<b>25</b>	.00
<u>26</u> Native Americans . . . . .	<b>26</b>	.00
<u>27</u> Sale of business assets or assets used in farming to a related person . . . . .	<b>27</b>	.00
<u>28</u> Recoveries of federal itemized deductions . . . . .	<b>28</b>	.00
<u>29</u> Repayment of income previously taxed . . . . .	<b>29</b>	.00
<u>30</u> Add lines 1 through 29. Enter here and on line 31, page 2 . . . . .	<b>30</b>	.00



Now go to page 2 →

Name	Social Security Number
<b>31</b> Enter amount from line 30 on page 1 . . . . .	<b>31</b> .00
<b>32</b> Human organ donation . . . . .	<b>32</b> .00
<b>33</b> Expenses paid to related entities . . . . .	<b>33</b> .00
<b>34</b> Income from a related entity . . . . .	<b>34</b> .00
<b>35</b> Legislator's per diem . . . . .	<b>35</b> .00
<b>36</b> Sales of certain insurance policies . . . . .	<b>36</b> .00
<b>37</b> Physician or psychiatrist grant . . . . .	<b>37</b> .00
<b>38</b> Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money . . . . .	<b>38</b> .00
<b>39</b> AmeriCorps education awards . . . . .	<b>39</b> .00
<b>40</b> Differences in federal and Wisconsin basis of assets . . . . .	<b>40</b> .00
<b>41</b> Differences in federal and Wisconsin basis of partnership interest prior to 1975 . . . . .	<b>41</b> .00
<b>42</b> Differences in federal and Wisconsin reporting of marital property (community) income . . . . .	<b>42</b> .00
<b>43</b> Charitable contributions from tax-option (S) corporations (list and provide amount)	
<b>a</b> Name _____	
FEIN _____ Amount <b>43a</b> _____	.00
<b>b</b> Name _____	
FEIN _____ Amount <b>43b</b> _____	.00
<b>c</b> Name _____	
FEIN _____ Amount <b>43c</b> _____	.00
<b>d</b> Add lines 43a through 43c . . . . .	<b>43d</b> .00
<b>44</b> Tax-option (S) corporation adjustments. Do not include adjustments listed on line 47 (list and provide amount)	
<b>a</b> Name _____	
FEIN _____ Amount <b>44a</b> _____	.00
<b>b</b> Name _____	
FEIN _____ Amount <b>44b</b> _____	.00
<b>c</b> Name _____	
FEIN _____ Amount <b>44c</b> _____	.00
<b>d</b> Add lines 44a through 44c . . . . .	<b>44d</b> .00
<b>45</b> Add lines 31 through 42, 43d and 44d. Enter here and on line 46, page 3 . . . . .	<b>45</b> .00



Name	Social Security Number
------	------------------------

**46** Enter amount from line 45 on page 2 ..... **46** \_\_\_\_\_ **.00**

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

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **47a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **47b** \_\_\_\_\_ **.00**

**c** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **47c** \_\_\_\_\_ **.00**

**d** Add lines 47a through 47c ..... **47d** \_\_\_\_\_ **.00**

**48** Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 49 (list and provide amount)

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **48a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **48b** \_\_\_\_\_ **.00**

**c** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **48c** \_\_\_\_\_ **.00**

**d** Add lines 48a through 48c ..... **48d** \_\_\_\_\_ **.00**

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

**a** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **49a** \_\_\_\_\_ **.00**

**b** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **49b** \_\_\_\_\_ **.00**

**c** Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **49c** \_\_\_\_\_ **.00**

**d** Add lines 49a through 49c ..... **49d** \_\_\_\_\_ **.00**

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

**a** \_\_\_\_\_ Amount **50a** \_\_\_\_\_ **.00**

**b** \_\_\_\_\_ Amount **50b** \_\_\_\_\_ **.00**

**c** \_\_\_\_\_ Amount **50c** \_\_\_\_\_ **.00**

**d** Add lines 50a through 50c ..... **50d** \_\_\_\_\_ **.00**

**51** Add lines 46, 47d, 48d, 49d, and 50d. This is your total subtraction from income. Enter on Form 1, line 4 ..... **51** \_\_\_\_\_ **.00**

