

Line 47 – Working Families Tax Credit – continued

**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 30 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 46 of Form 1NPR. Fill in the amount of your credit on line 47 of Form 1NPR.
- If the amount on line 30 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 30 of Form 1NPR is \$19,000 or more, leave line 47 blank. You do not qualify for the credit.

<b>Working Families Tax Credit Worksheet</b>	
Do <b>not</b> complete this worksheet if:	
<ul style="list-style-type: none"> <li>• You were a nonresident or part-year resident of Wisconsin for 2022</li> <li>• Line 30 of Form 1NPR is \$18,000 or less</li> <li>• Line 30 of Form 1NPR is \$19,000 or more</li> <li>• You may be claimed as a dependent on another person’s return.</li> </ul>	
1. Amount from line 46 of Form 1NPR .....	1. _____
2. Total of the first five credits listed in the line 49 instructions .....	2. _____
3. Subtract line 2 from line 1 .....	3. _____
4. Fill in \$19,000 .....	4. _____
5. Fill in amount from line 30 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 47 of Form 1NPR .....	8. _____

**Line 48 Married Couple Credit**

You may claim the married couple credit if all of the following apply:

- You are married filing a joint return
- Both you and your spouse have qualified earned income taxable by Wisconsin
- 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 Form 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 Form 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 U.S. Armed Forces on active duty. You claimed a subtraction on line 52 of Schedule M for the amount of military pay you received for active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

**Line 49 Nonrefundable Credits**

If you are claiming any of the credits listed on the next page, you must complete Schedule CR. **Include Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC), Wisconsin Economic Development Corporation (WEDC), or Wisconsin Housing and Economic Development Authority (WHEDA) approval, certification, or allocation with Form 1NPR.** Include Schedule CF for each credit for