**Correction to 2018 Form 1NPR Instructions (page 24)**

A correction is needed to page 24 of the 2018 Form 1NPR instructions for line 15, *Other Income,* "Federal net operating loss carryover."

**Current instructions:** The instructions provide that a federal net operating loss carryover should not be included on line 15, column A.

**Correction:** The instructions should provide that the amount of federal net operating loss carryover must be included in line 15, column A.

Note that although the federal net operating loss carryover must be included in Form 1NPR, line 15, column A, any amount required to be added back under Wisconsin law is added on line 16 of Schedule M, *Additions to and Subtraction from Income*. The add back on Schedule M is carried to Form 1NPR, line 15, column B.