

## Nonresident Seasonal Workers – Filing Wisconsin Income Tax Returns

Fact Sheet 1123

revenue.wi.gov

This fact sheet provides general information about Wisconsin income tax filing requirements for nonresident employees who provide seasonal services in Wisconsin.

### Nonresident Filing Requirements

If you are a nonresident of Wisconsin and your gross income, or you and your spouse's combined gross income, is \$2,000 or more, you must file a Wisconsin [Form 1NPR](#) income tax return. Even if you don't have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax, you should file a Wisconsin return since this is the only way to get a refund.

Gross income means all income before deducting expenses that is reportable to Wisconsin. It doesn't include items that are exempt from Wisconsin income tax.

**Caution:** You may have to file a return even if your gross income is less than \$2,000. For a list of these exceptions, see Part 3.A. of [Publication 122](#), *Tax Information for Part-Year Residents and Nonresidents of Wisconsin*.

### Determining Nonresident Status

You are a nonresident if you are not domiciled in Wisconsin for any part of the taxable year.

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and when absent, you intend to return. You can be physically present or residing in one state but maintain a domicile in another, however, you can have only one domicile at a time.

Your domicile, once established, is never changed unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions that show that intent
- You intend to acquire a new domicile and take actions that show that intent
- You are physically present in the new domicile

Your domicile does not change if:

- You leave your state of domicile for a brief rest or vacation, or
- You leave your state of domicile to complete a transaction, contract, or engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement.

If you are a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are a resident alien for federal tax purposes for all or part of the taxable year, you may be a full-year resident, nonresident, or part-year resident of Wisconsin. To determine if you are a nonresident alien for federal tax purposes, see the Internal Revenue Service (IRS) website: [Determining an Individual's Tax Residency Status](#).

If you are a lawful permanent resident of the U.S. and you intend to remain permanently and indefinitely in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the U.S. at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the U.S. 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 have not been granted immigrant status by the federal government, you are considered a nonresident of Wisconsin.

### **Exceptions:**

- If you are a refugee or have been granted asylum and you intend to remain permanently and indefinitely in Wisconsin, you are considered a Wisconsin resident.
- If you are a servicemember or the spouse of a servicemember, you may qualify to elect your state of residence as provided under [50 U.S.C. 4001](#).

## **Nonresident Taxable Income in Wisconsin**

### ***Wages***

Wages earned as a nonresident employee are taxable by Wisconsin only if you performed the services in Wisconsin. For a list of exceptions, see Part 4.A.(3) of [Publication 122](#).

The federal Form W-2 which you receive from your employer may show the amount of Wisconsin wages (generally Box 16 of Form W-2).

If your Form W-2 doesn't show your Wisconsin wages and you are unable to determine the specific amount, an allocation may be made on the basis of time using the following formula:

$$\frac{\text{Days on which services were performed in WI}}{\text{Total days on which services were performed}} \times \text{Total wages} = \text{Amount allocated to Wisconsin}$$

### ***Other Income***

A nonresident of Wisconsin may be subject to Wisconsin income tax on other types of income such as business income from a sole proprietorship. For more information, see Part 4.B. to 4.H. of [Publication 122](#).

### ***Foreign Treaties***

The U.S. has income tax treaties (conventions) with a number of foreign countries. Income that is exempt under a tax treaty for federal income tax purposes is also exempt for Wisconsin tax purposes.

You can find more information on tax treaties in federal [Publication 901](#), *U.S. Tax Treaties*, which is available from the IRS.

## **Filing a Nonresident Wisconsin Income Tax Return - Form 1NPR**

- Persons who file federal Form 1040NR

When completing [Form 1NPR](#), nonresident aliens should enter the amounts from page 1 of Form 1040NR on the corresponding lines in the "Federal column" of Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15 of Form 1NPR and an adjustment item on line 28 of Form 1NPR.

- Social security number

Certain aliens are not eligible to get a social security number. In this case, the IRS will issue the alien an

Individual Taxpayer Identification Number (ITIN). If you are an alien who has been issued an ITIN by the IRS, fill in your ITIN wherever your social security number is requested on your Wisconsin return.

- Standard deduction

An individual who is a nonresident alien at any time during the year is not allowed a Wisconsin standard deduction. This includes all nonresident aliens and dual-status aliens who file their federal return on Form 1040NR and all dual-status aliens who file their federal return on Form 1040 or 1040-SR. It does not include nonresident aliens and dual-status aliens who made the federal election to be taxed as a U.S. resident (see Part 6.D. of [Publication 122](#)).

## Identity Verification

The department wants to prevent someone from using your identity to file a false tax return to get a tax refund. If you receive a letter asking to take a quiz, enter a PIN, or submit documentation, it is because the department identified the possibility of identity fraud. Follow the directions in the letter and complete all actions by the due date, and your tax return will continue through normal processing.

## Changing Your Name, Address, or Taxpayer Identification Number

Mail a completed Form [P-706](#) to: Taxpayer Information Changes  
Wisconsin Department of Revenue  
PO Box 8949  
Madison, WI 53708-8949

**Reminder:** Use your current address when filing your Wisconsin income tax return. Do not use a previous address.

## Resources

For more information see the following resources:

- [Common Questions](#) – *Individual Income Tax Part-Year and Nonresidents*
- [Common Questions](#) – *Identity Verification*
- [Common Questions](#) – *How to Change Your Address, Name, or Taxpayer Identification Number*
- [Publication 122](#), *Tax Information for Part-Year Residents and Nonresidents of Wisconsin*
- [Form 1NPR Instructions](#), *Nonresident & part-year resident Wisconsin income tax*
- [E-file Software Products](#) – List of approved software companies

## Questions or Comments

For more information, contact the Wisconsin Department of Revenue.

**Visit our website:** [revenue.wi.gov](http://revenue.wi.gov)

**Email:** [DORIncome@wisconsin.gov](mailto:DORIncome@wisconsin.gov)

**Telephone:** (608) 266-2486

### **Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations enacted as of January 4, 2024, 2023: secs. 2, 56, 117, 121, 217, 220, 401, 402, 403, 408, 415, 422, 423, 469, 529A, 530, 751, 1031, 1033, 7701, 11502, and 14503, [IRC](#), ch. 71, [Wis. Stats.](#), and chs. Tax 2 and 3, [Wis. Adm. Code](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

*Last updated: January 4, 2024*