

Caution:

At the time Form 1NPR went to print, the Internal Revenue Service hadn't finalized the 2017 federal Schedule A. The final version of Schedule A now reports net qualified disaster losses on line 28 of federal Schedule A. Therefore, the line reference, on line 4 of Schedule 1, *Itemized Deduction Credit*, listed on page 4 of Form 1NPR, has been updated to reflect this change.

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning _____, 2017 ending _____, 20____.

Check here if this is an amended return **Complete form using BLACK INK**

DO NOT STAPLE

Your legal last name	Legal first name	M.I.	Your social security number
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 12		Apt. no.	Tax district Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2017 or before leaving Wisconsin (nonresidents leave blank).
City or post office	State	Zip code	

Filing status

- Single
- Married filing joint return (even if only one had income)
- Married filing separate return. Fill in spouse's SSN above and full name here
- Head of household (with qualifying person), (see page 13). Also, check here if married...

Special conditions

City Village Town

City, village, or town

County of

School district number See page 54

Resident status

 Check the status that applies

- You Spouse
- Full-year resident of Wisconsin
- Nonresident of Wisconsin; state of residence _____ (2-letter state abbreviation)
- Part-year resident of Wisconsin from _____ to _____

Note: Complete residence questionnaire, page 63.



PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
	Not like this → Ø147			
<u>1</u> Wages, salaries, tips, etc. (see page 17)	1		.00	.00
<u>2</u> Taxable interest (see page 18)	2		.00	.00
<u>3</u> Ordinary dividends (see page 19)	3		.00	.00
<u>4</u> Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4		.00	Not taxable
<u>5</u> Alimony received (see page 19)	5		.00	.00
<u>6</u> Business income or (loss) (see page 20)	6		.00	.00
<u>7</u> Capital gain or (loss) (see page 20)	7		.00	.00
<u>8</u> Other gains or (losses) (see page 20)	8		.00	.00
<u>9</u> IRA distributions (see page 21)	9		.00	.00
<u>10</u> Pensions and annuities (see page 21)	10		.00	.00
<u>11</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see page 22)	11		.00	.00
<u>12</u> Farm income or (loss) (see page 23)	12		.00	.00
<u>13</u> Unemployment compensation (see page 23)	13		.00	.00
<u>14</u> Social security benefits (see page 24)	14		.00	Not taxable
<u>15</u> Other income (see pages 24-31). Enclose Schedule M	15		.00	.00
<u>16</u> Combine lines 1 through 15	16		.00	.00

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page 32) . . . . .	.00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 32) . . . . .	.00	.00
19	Health savings account deduction (see page 32) . . . . .	.00	.00
20	Moving expenses (see page 32) . . . . .	.00	.00
21	Deductible part of self-employment tax (see page 32) . . . . .	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 32) . . . . .	.00	.00
23	Self-employed health insurance deduction (see page 33) . . . . .	.00	.00
24	Penalty on early withdrawal of savings (see page 33) . . . . .	.00	.00
25	Alimony paid (see page 33) . . . . .	.00	.00
26	IRA deduction (see page 33) . . . . .	.00	.00
27	Student loan interest deduction (see page 33) . . . . .	.00	.00
28	Reserved for future use	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 33)	Not deductible for Wisconsin	
30	Other adjustments included in Form 1040, line 36 (see page 34) (list type and amount) . . . . .	.00	.00
31	Total adjustments to income. Add lines 17 through 30 . . . . .	.00	.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B . . . . .		.00
33	Federal income. Subtract line 31, column A from line 16, column A . . . . .	.00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 34)	_____ . _____	

Tax Computation			
35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 35	36a	<input type="checkbox"/>
36b	Aliens (see page 34 to determine if you must check line 36b)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 52	36c	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	.00
38	Exemptions (Caution: see page 35)		
a	Fill in exemptions from your federal return _____ x \$700	38a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	38b	.00
c	Add lines 38a and 38b	38c	.00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	.00
40	Tax (see table on page 55)	40	.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2017—heat included _____ .00 } Find credit from table page 38	42a	.00
	Rent paid in 2017—heat not included _____ .00 }		
b	Property taxes paid on home in 2017 _____ .00 } Find credit from table page 39	42b	.00
43	Add credits on lines 41, 42a, and 42b	43	.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	.00
45	Fill in ratio from line 34	45	_____ . _____
46	Multiply line 44 by ratio on line 45	46	.00



Name(s) shown on Form 1NPR		Your social security number
47 Fill in amount from line 46	47	<u>.00</u>
48 Armed forces member credit. (Full-year Wisconsin residents only)	48	<u>.00</u>
49 Working families tax credit. (Full-year Wisconsin residents only)	49	<u>.00</u>
50 Certain nonrefundable credits from line 11 of Schedule CR	50	<u>.00</u>
51 Add lines 48 through 50	51	<u>.00</u>
52 Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero)	52	<u>.00</u>
53 Alternative minimum tax. Enclose Schedule MT	53	<u>.00</u>
54 Add lines 52 and 53	54	<u>.00</u>
55 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	55	<u>.00</u>
56 Other credits from Schedule CR, line 35. Enclose Schedule CR	56	<u>.00</u>
57 Net income tax paid to another state. Enclose Schedule OS	57	<u>.00</u>
58 Add lines 55, 56, and 57	58	<u>.00</u>
59 Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax	59	<u>.00</u>
60 Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 43)	60	<u>.00</u>
If you certify that no sales or use tax is due, check here <input type="checkbox"/>		
61 Donations (decreases refund or increases amount owed)		
a Endangered resources	<u>.00</u>	
b Cancer research	<u>.00</u>	
c Veterans trust fund	<u>.00</u>	
d Multiple sclerosis	<u>.00</u>	
e Military family relief	<u>.00</u>	
f Second Harvest/Feeding Amer.	<u>.00</u>	
g Red Cross WI Disaster Relief	<u>.00</u>	
h Special Olympics Wisconsin	<u>.00</u>	
Total (add lines a through h)		61i <u>.00</u>
62 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 44) <input type="checkbox"/>	62	<u>.00</u> x .33 = <u>.00</u>
63 Other penalties (see page 44)	63	<u>.00</u>
64 Add lines 59 through 63	64	<u>.00</u>
Payments and Credits		
65 Wisconsin income tax withheld. Enclose readable withholding statements	65	<u>.00</u>
66 2017 Wisconsin estimated tax paid and amount applied from 2016 return	66	<u>.00</u>
67 Earned income credit. (Full-year Wisconsin residents only)		
Number of qualifying children <input type="checkbox"/>		
Federal credit	<u>.00</u> x <u> </u> % =	67 <u>.00</u>
68 Farmland preservation credit. a. Schedule FC, line 17	68a	<u>.00</u>
b. Schedule FC-A, line 13	68b	<u>.00</u>
69 Repayment credit	69	<u>.00</u>
70 Homestead credit. (Full-year Wisconsin residents only)	70	<u>.00</u>
71 Eligible veterans and surviving spouses property tax credit	71	<u>.00</u>
72 Refundable credits from Schedule CR, line 40	72	<u>.00</u>
73 AMENDED RETURN ONLY – amount previously paid (see page 49)	73	<u>.00</u>
74 Add lines 65 through 73	74	<u>.00</u>
75 AMENDED RETURN ONLY – amount previously refunded (see page 49)	75	<u>.00</u>
76 Subtract line 75 from line 74	76	<u>.00</u>



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 77 (AMOUNT OVERPAID), 78 (Amount of line 77 you want REFUNDED TO YOU), 79 (Amount of line 77 to be APPLIED TO YOUR 2018 ESTIMATED TAX), 80 (AMOUNT YOU OWE), and 81 (Underpayment interest).

Third Party Designee section. Includes fields for Designee's name, Phone no., and Personal identification number (PIN).

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Sign here section. Includes lines for Your signature, Spouse's signature (if filing jointly, BOTH must sign), and Date.

Mail your return to: Wisconsin Department of Revenue. (if tax is due) PO Box 268, Madison WI 53790-0001. (if refund or no tax due) PO Box 59, Madison WI 53785-0001.

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 41 instructions)

Table for Schedule 1 with 2 columns: Line number and Amount. Rows include 1 (Medical and dental expenses), 2 (Interest paid), 3 (Gifts to charity), 4 (Casualty losses), 5 (Add lines 1 through 4), 6 (Wisconsin standard deduction), 7 (Subtract line 6 from line 5), 8 (Rate of credit is .05 (5%)), and 9 (Multiply line 7 by line 8).

Schedule 2 - Married Couple Credit. May be claimed only when both spouses have earned income taxable by Wisconsin.

Table for Schedule 2 with 3 columns: Line number, (A) YOURSELF, and (B) YOUR SPOUSE. Rows include 1 (Wages, salaries, tips, etc.), 2 (Net profit or (loss) from self-employment), 3 (Combine lines 1 and 2), 4 (Add amounts on Form 1NPR), 5 (Subtract line 4 from line 3), 6 (Compare the amount in columns (A) and (B)), 7 (Rate of credit is .03 (3%)), and 8 (Multiply line 6 by line 7).

