

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2018, or other tax year beginning \_\_\_\_\_, 2018 ending \_\_\_\_\_, 20\_\_\_\_.

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

DO NOT STAPLE

Form fields for personal information: Your legal last name, Legal first name, M.I., Your social security number, Spouse's legal last name, Spouse's legal first name, M.I., Spouse's social security number, Home address, Apt. no., 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

Special conditions checkbox

Tax district: Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2018 or before leaving Wisconsin (nonresidents leave blank).

City, village, or town: [ ] City [ ] Village [ ] Town

City, village, or town [ ]

County of [ ]

School district number See page 59 [ ]

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 mm dd yyyy to mm dd yyyy



Note: Complete residence questionnaire, page 68.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Table with 4 columns: Income, Print numbers like this (with example 0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows 1-16 listing various income types and amounts.

**Adjustments to Income**

	A. Federal column	B. Wisconsin column
<b>17</b> Educator expenses (see page 33) . . . . . <b>17</b>	.00	.00
<b>18</b> Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 33) . . . . . <b>18</b>	.00	.00
<b>19</b> Health savings account deduction (see page 34) . . . . . <b>19</b>	.00	.00
<b>20</b> Moving expenses for members of the Armed Forces (see page 34) . . . <b>20</b>	.00	.00
<b>21</b> Deductible part of self-employment tax (see page 34) . . . . . <b>21</b>	.00	.00
<b>22</b> Self-employed SEP, SIMPLE, and qualified plans (see page 34) . . . . . <b>22</b>	.00	.00
<b>23</b> Self-employed health insurance deduction (see page 35) . . . . . <b>23</b>	.00	.00
<b>24</b> Penalty on early withdrawal of savings (see page 36) . . . . . <b>24</b>	.00	.00
<b>25</b> Alimony paid (see page 36) . . . . . <b>25</b>	.00	.00
<b>26</b> IRA deduction (see page 37) . . . . . <b>26</b>	.00	.00
<b>27</b> Student loan interest deduction (see page 37) . . . . . <b>27</b>	.00	.00
<b>28</b> Reserved for future use . . . . . <b>28</b>	Not deductible for Wisconsin	
<b>29</b> Other adjustments included on federal Schedule 1 (Form 1040), line 36 (see page 37) (list type and amount) . . . . . <b>29</b>	.00	.00
<b>30</b> Total adjustments to income. Add lines 17 through 29 . . . . . <b>30</b>	.00	.00
<b>Adjusted Gross Income</b>		
<b>31</b> Wisconsin income. Subtract line 30, column B from line 16, column B . . <b>31</b>		.00
<b>32</b> Federal income. Subtract line 30, column A from line 16, column A . . . <b>32</b>	.00	
<b>33</b> Divide line 31 by line 32. Carry the decimal to four places. If amount on line 31 is more than amount on line 32, fill in 1.0000. (See page 38) <b>33</b>	. . . . .	

**Tax Computation**

<b>34</b> Fill in the <b>larger</b> of Wisconsin income from line 31, column B or federal income from line 32, column A. <b>But</b> , if Wisconsin income from line 31 is zero or less, fill in 0 (zero) . . . . . <b>34</b>			.00
<b>35a</b> 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 35c on page 38 . . . . . <b>35a</b>	☐		
<b>35b</b> Aliens (see page 38 to determine if you must check line 35b) . . . . . <b>35b</b>	☐		
<b>35c</b> Find the standard deduction for amount on line <b>32</b> using table on page 57 . . . . . <b>35c</b>			.00
<b>36</b> Subtract line 35c from line 34. If line 35c is more than line 34, fill in 0 (zero) . . . . . <b>36</b>			.00
<b>37</b> Exemptions ( <b>Caution: see page 39</b> )			
<b>a</b> Fill in exemptions allowed . . . . . x \$700 . . . <b>37a</b>			.00
<b>b</b> Check if 65 or older ☐ You + ☐ Spouse = . . . . . x \$250 . . . <b>37b</b>			.00
<b>c</b> Add lines 37a and 37b . . . . . <b>37c</b>			.00
<b>38</b> Subtract line 37c from line 36. If line 37c is more than line 36, fill in 0 (zero) . . . . . <b>38</b>			.00
<b>39</b> Tax (see table on page 60) . . . . . <b>39</b>			.00
<b>40</b> Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . . <b>40</b>			.00
<b>41</b> School property tax credits (part-year and full-year residents only)			
<b>a</b> Rent paid in 2018—heat included . . . . . .00 } Find credit from table page 42 . . . . . <b>41a</b>			.00
Rent paid in 2018—heat not included . . . . . .00 }			
<b>b</b> Property taxes paid on home in 2018 . . . . . .00 } Find credit from table page 43 . . . . . <b>41b</b>			.00
<b>42</b> Add credits on lines 40, 41a, and 41b . . . . . <b>42</b>			.00
<b>43</b> Subtract line 42 from line 39. If line 42 is more than line 39, fill in 0 (zero) . . . . . <b>43</b>			.00
<b>44</b> Fill in ratio from line 33 . . . . . <b>44</b>	. . . . .		
<b>45</b> Multiply line 43 by ratio on line 44 . . . . . <b>45</b>			.00



Name(s) shown on Form 1NPR		Your social security number
<b>46</b>	Fill in amount from line 45	<b>46</b> .00
<b>47</b>	Armed forces member credit. (Full-year Wisconsin residents only)	<b>47</b> .00
<b>48</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>48</b> .00
<b>49</b>	Certain nonrefundable credits from line 12 of Schedule CR	<b>49</b> .00
<b>50</b>	Add lines 47 through 49	<b>50</b> .00
<b>51</b>	Subtract line 50 from line 46. If line 50 is more than line 46, fill in 0 (zero)	<b>51</b> .00
<b>52</b>	Alternative minimum tax. Enclose Schedule MT	<b>52</b> .00
<b>53</b>	Add lines 51 and 52	<b>53</b> .00
<b>54</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>54</b> .00
<b>55</b>	Other credits from Schedule CR, line 35. Enclose Schedule CR	<b>55</b> .00
<b>56</b>	Net income tax paid to another state. Enclose Schedule OS	<b>56</b> .00
<b>57</b>	Add lines 54, 55, and 56	<b>57</b> .00
<b>58</b>	Subtract line 57 from line 53. If line 57 is more than line 53, fill in 0 (zero). This is your net tax	<b>58</b> .00
<b>59</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 46) If you certify that no sales or use tax is due, check here	<b>59</b> .00
<b>60</b>	Donations (decreases refund or increases amount owed)	
	<b>a</b> Endangered resources .00	<b>e</b> Military family relief .00
	<b>b</b> Cancer research .00	<b>f</b> Second Harvest/Feeding Amer. .00
	<b>c</b> Veterans trust fund .00	<b>g</b> Red Cross WI Disaster Relief .00
	<b>d</b> Multiple sclerosis .00	<b>h</b> Special Olympics Wisconsin .00
	Total (add lines a through h)	<b>60i</b> .00
<b>61</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 48)	<b>61</b> .00 x .33 = .00
<b>62</b>	Other penalties (see page 48)	<b>62</b> .00
<b>63</b>	Add lines 58 through 62	<b>63</b> .00
<b>Payments and Credits</b>		
<b>64</b>	Wisconsin income tax withheld. Enclose readable withholding statements	<b>64</b> .00
<b>65</b>	2018 Wisconsin estimated tax paid and amount applied from 2017 return	<b>65</b> .00
<b>66</b>	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children Federal credit	<b>66</b> .00
<b>67</b>	Farmland preservation credit. <b>a.</b> Schedule FC, line 17 <b>b.</b> Schedule FC-A, line 13	<b>67a</b> .00 <b>67b</b> .00
<b>68</b>	Repayment credit	<b>68</b> .00
<b>69</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>69</b> .00
<b>70</b>	Eligible veterans and surviving spouses property tax credit	<b>70</b> .00
<b>71</b>	Refundable credits from Schedule CR, line 41	<b>71</b> .00
<b>72</b>	AMENDED RETURN ONLY – amount previously paid (see page 53)	<b>72</b> .00
<b>73</b>	Add lines 64 through 72	<b>73</b> .00
<b>74</b>	AMENDED RETURN ONLY – amount previously refunded (see page 53)	<b>74</b> .00
<b>75</b>	Subtract line 74 from line 73	<b>75</b> .00



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 76 (Amount Overpaid), 77 (Amount Refunded to You), 78 (Amount Applied to Tax), 79 (Amount You Owe), and 80 (Underpayment interest).

Third Party Designee section. Includes checkboxes for 'Yes' and 'No', and fields for Designee's name, phone number, 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. Includes addresses for 'if tax is due' (PO Box 268) and 'if refund or no tax due' (PO Box 59).

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 40 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 1-4), 6 (Wisconsin standard deduction), 7 (Subtract line 6 from line 5), 8 (Rate of credit is .05), 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), 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), and 8 (Multiply line 6 by line 7).

