

Update to Instructions as a Result of The American Rescue Plan Act of 2021

An individual may claim a medical care insurance subtraction under sec. 71.05 (6) (b) 19., 35., or 38., Wis. Stats., less any amount that is paid with a premium assistance credit under section [36B](#) of the Internal Revenue Code. Section 9662 of the American Rescue Plan Act of 2021 ([Public Law 117-2](#)) provides that any amount of excess advance premium tax credit received over the amount of premium tax credit allowed does not need to be repaid on the federal income tax return. As a result, the amount of the medical care insurance subtraction should not be increased by any amount reported on line 2 of federal Schedule 2 (Form 1040).

If the taxpayer has already filed their return to claim the amount of premium assistance credit paid on line 2 of federal Schedule 2 (Form 1040) and that amount was used to increase the amount of their medical care insurance subtraction, the taxpayer must file an amended 2020 Wisconsin income tax return to report the reduced amount of medical care insurance subtraction. The department cannot make the adjustment for the taxpayer because we do not have the detail of the amounts entered on the Medical Care Insurance Worksheet from page 28 of these instructions.

If the taxpayer has not yet filed their 2020 Wisconsin income tax return, they should not enter an amount on line 6 of the Medical Care Insurance Worksheet when figuring the amount of medical care insurance subtraction allowed.

Due Date Update

The due dates for filing and making payments for certain 2020 income tax returns have changed. The due dates in these instructions may not reflect the new due dates. For information on the new filing and payment due dates, see the article [2020 Wisconsin Tax Return Due Dates and Payments](#).

Important Notice for Persons Receiving Unemployment Compensation

On March 11, 2021, the American Rescue Plan Act of 2021 ([Public Law 117-2](#)) was enacted. Section 9042 of the Act allows for an unemployment compensation exclusion of up to \$10,200 for federal purposes. Wisconsin has not adopted this federal provision. As a result, taxpayers must add this exclusion to their federal adjusted gross income in effect for Wisconsin on [Schedule I](#). **Note:** As a result of this addition to federal adjusted gross income for Wisconsin purposes, other Wisconsin computations may be affected. For example, if you claimed the federal earned income tax credit, you must recompute the federal earned income tax credit for Wisconsin purposes before claiming the Wisconsin earned income credit on Form 1NPR.

Update to Instructions as a Result of 2021 Wisconsin Act 1

On February 18, 2021, Governor Tony Evers signed [2021 Wisconsin Act 1](#). The law provides the following changes to the 2020 tax year:

Earned Income Tax Credit

Wisconsin adopted section 211 of Division EE of [Public Law 116-260](#), allowing taxpayers to elect to use their 2019 earned income to compute their 2020 federal and Wisconsin earned income tax credits.

Federal Paycheck Protection Programs

Wisconsin adopted sections 276(a) and (b) and 278(a) of Division N of [Public Law 116-260](#), regarding the tax treatment of income and expenses relating to the original and subsequent Paycheck Protection Programs (PPP). Taxpayers may exclude from income the forgiveness of debt on PPP loan proceeds and deduct expenses paid with PPP loan proceeds that are otherwise deductible.

Other Federal Grants, Loans, and Subsidies

Wisconsin adopted section 278(b), (c), and (d) of Division N of [Public Law 116-260](#), regarding the tax treatment of income and expenses relating to certain federal grants, loans, and subsidies. Taxpayers may exclude from income the following federal grants, forgivable loans, and subsidies, and deduct expenses paid with the funds if the expenses are otherwise deductible:

- Section 278(b) - Emergency grants of economic injury disaster loans (EIDL) and targeted EIDL advances
- Section 278(c) - Subsidy for certain loan payments
- Section 278(d) - Grants for shuttered venue operators

Other Federal Provisions Adopted

For an inclusive list of federal provisions adopted under 2021 Wisconsin Act 1, see the Internal Revenue Code update articles under the new tax laws section of *Wisconsin Tax Bulletin* 212, available on the department's website on Monday, February 22, 2021.

State Grant Programs During the COVID-19 Pandemic

The following income is exempt from Wisconsin income and franchise tax:

- Income received from the state of Wisconsin with money received from the coronavirus relief fund authorized under [42 USC 801](#) to be used for any of the following purposes:
 - Grants to small businesses
 - A farm support program
 - Broadband expansion
 - Privately owned movie theater grants
 - A nonprofit grant program
 - A tourism grants program
 - A cultural organization grant program
 - Music and performance venue grants
 - Lodging industry grants
 - Low-income home energy assistance
 - A rental assistance program
 - Supplemental child care grants
 - A food insecurity initiative
 - Ethanol industry assistance
 - Wisconsin Eye
- Income received in the form of a grant issued by the Wisconsin Economic Development Corporation during and related to the COVID-19 pandemic under the ethnic minority emergency grant program.

Income from these programs is included in federal income pursuant to sec. [61](#) of the Internal Revenue Code, unless an exception applies. For Wisconsin, this income should be excluded from federal adjusted gross income by making a subtraction modification on Schedule M (Form 1NPR), *Additions to and Subtractions from Income*, line 29, *Amounts not taxable by Wisconsin* using a description similar to "Wisconsin COVID-19 Program Funds."

Note: Expenses paid for with these programs and deducted in the computation of federal adjusted gross income are not required to be added back on the Wisconsin return.

References to Federal Form 1040-NR-EZ

Beginning with the 2020 tax year, federal Form 1040-NR-EZ is no longer available. Instead, taxpayers have been instructions to use federal Form 1040-NR. Therefore, all references to federal Form 1040-NR-EZ in the Form 1NPR instructions should be disregarded.

Itemized Deduction Credit

If the \$300 above-the-line deduction (sec. 2204 of division A of [Public Law 116-136](#)) is claimed on line 10b of federal Form 1040, that amount may not be claimed as an itemized deduction for federal purposes. Wisconsin adopted this federal provision. As a result, the amount may not be claimed as an itemized deduction for purposes of Wisconsin's itemized deduction credit. See page 32 of the Form 1NPR instructions.

1NPR

Wisconsin Income Tax for Nonresidents and Part-Year Residents

Form 1NPR Instructions

2020



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NEW IN 2020

Tax Rates Reduced – The tax rate for the first and second tax bracket is reduced from 4% to 3.54% and from 5.21% to 4.65%, respectively. This rate reduction is built into the tax table on pages 52-57.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$3,340 per beneficiary (\$1,670 per beneficiary if you are married filing a separate return or a divorced parent). See Schedule M instructions, page 8.

REMINDER

IRS adjustments – If the IRS adjusted any of your federal income tax returns, you must notify the department within 180 days of any adjustment that affects your Wisconsin income tax returns. See page 9.

Tax Tips:

- ☐ E-file for a faster refund (see page 6)
- ☐ If you moved out of Wisconsin in 2020, complete the Legal Residence (Domicile) Questionnaire on page 61
- ☐ If you have to make estimated tax payments in 2021 and do not receive Form 1-ES in the mail, contact any of our offices or go to revenue.wi.gov to get a copy of the form

Tax Returns Are Due:

Thursday
April 15, 2021

Have Questions?

See page 11 for office locations and other helpful numbers.

revenue.wi.gov

FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of sec. 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and the issuance of refund checks.

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Resident Status

■ Am I a resident, a nonresident, or a part-year resident of Wisconsin?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2020.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2020.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2020.

■ What is domicile?

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. It is not always where you presently live. You can be physically present or residing in one state but maintain a domicile in another. "Domicile" is often referred to as "legal residence." You can have only one domicile at a time.

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

- You specifically intend to abandon your old domicile and take actions consistent with such intent
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 61
- You are physically present in the new domicile

Your domicile does not change if either of the following occur:

- You leave your state of domicile for a brief rest or vacation
- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers or students)

■ Armed forces personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the above section entitled "What is domicile?". For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

■ Aliens

If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a full-year resident, part-year resident, or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States 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 are a nonimmigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2020, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2020 (assuming your intent was to establish a domicile in Wisconsin). For the 2020 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2020, through July 31, 2020, and a resident from August 1, 2020, through December 31, 2020). As a part-year resident for 2020, you must file a 2020 Form 1NPR.

Note: Certain tax credits (for example, homestead credit and earned income credit) may not be claimed by part-year residents or nonresidents.

Example A foreign student in this country with an “F” visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student’s alien status, the student maintains his or her domicile in his or her homeland. The student is a nonresident of Wisconsin. A student with an “F” visa cannot become domiciled in Wisconsin.

Who Must File

If you are a nonresident or part-year resident of Wisconsin and your gross income (or the combined gross income of you and your spouse) is \$2,000 or more for 2020, you must file a Wisconsin return. A return does not have to be filed by a nonresident of Wisconsin if all income is exempt from tax as disaster relief work performed during a state of emergency declared by the Governor.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn’t include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest. For further information, see Publication 122, *Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2020*.

■ Other filing requirements

You may have to file a return even if your gross income is less than \$2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person’s income tax return (for example, on your parent’s return) and you have gross income of more than \$1,100 which included at least \$351 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, health savings account, ABLE account, or Archer medical savings account.

Note: Even if you don’t have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2020, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 32 of Form 1NPR, fill in a 0 on line 39, and complete lines 59, 60, 68, 70, 71, and 72. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under line 1 instructions on page 16.

What Income Does Wisconsin Tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren’t a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

■ What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for services performed in Wisconsin (see the exceptions under line 1 instructions on page 16).
- Rents and royalties from real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, trusts, partnerships, limited liability companies (LLCs), and tax-option (S) corporations. For tax-option (S) corporations, this includes capital gains, interest, and dividends passed through from a tax-option (S) corporation that is engaged in business in Wisconsin.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

Service member's spouse A service member's spouse may elect to use the same residence as the service member for purposes of taxation, regardless of the date on which the marriage of the spouse and the service member occurred. However, nontaxable amounts excluded from the Wisconsin column for the service member's spouse must still be included in the federal column. Amounts entered in the federal column are the amounts from your federal return, as adjusted for differences between federal and Wisconsin law. See "Column A and Column B Instructions" on page 14.

Which Form To File

If you are a nonresident or part-year resident of Wisconsin in 2020, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2020, you must file Wisconsin Form 1. You can get Form 1 from any Department of Revenue office or from the department's website at revenue.wi.gov.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

When To File

You should file as soon as you can, but not later than **April 15, 2021**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

Farmers and fishers Persons who earn at least two-thirds of their gross income from farming or fishing who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 2020 Wisconsin income tax returns and pay any tax due by March 1, 2021, to avoid interest for underpayment of estimated tax.

How To Get An Extension Of Time To File

Your return is due April 15, 2021.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 1NPR enclose either of the following:

- A copy of your federal extension application (for example, Form 4868)
- A statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision)

Note: You will owe interest on any tax that you have not paid by April 15, 2021. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2021, or during an extension period, you may have to pay additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2021. Submit the payment with a 2020 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. **Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Freedom's Sentinel in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See "Special Conditions" below.

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2021, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing. An extension of the March 1 date is not available.

Special Conditions A "Special Conditions" section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Freedom's Sentinel in the United States, fill in "01" in the Special Conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in "02" in the box. If you qualify for an extension because of a federally-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

Filing Your Return

■ E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. Certain software will allow you to file Form 1NPR electronically.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR, or use the department's free e-file application. For more information on e-filing, go to the department's website at revenue.wi.gov/Pages/OnlineServices/home.aspx.

■ Paper filing

Electronic filing (e-filing) is the fastest way to receive your refund. However, if you paper file, there are several things you can do to ensure you receive your refund faster.

Important information:

- Send original copies
- Use black ink
- Clearly write your name and address using capital letters (do not use mailing labels)
- Do not use commas and dollar signs as they can be misread when scanned
- Round amounts to whole dollars
- Do not add cents in front of the preprinted zeros on entry lines
- To indicate a negative number, use a negative sign (for example, -8300 not (8300))
- Print your numbers clearly: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- If you make a mistake, erase or start over (do not cross out entries)
- Put entries on the lines, and do not write in the margins, above or below the lines
- Lines where no entry is required should be left blank (do not enter zeros)
- Do not draw vertical lines in entry fields (they can be read as a "I" when scanned)
- Do not staple your return as stapling will delay the processing of your return and any refund

■ Assembling your return

Begin by putting the four pages of Form 1NPR in numerical order. Then, attach, using a **paper clip**, the following in the order listed.

Note

Do not attach a Form W-RA if you are filing your return on paper. Form W-RA is used only when submitting information for an electronically-filed return. **Note:** If filing Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*, with the return, place Form 804 on top of Form 1NPR.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR, unless you are paying by credit card or online.
2. **Forms W-2 or 1099** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2G, WT-11, 1042-S, 1099-G, 1099-R, 1099-MISC, and 1099-NEC, and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form 1NPR.
3. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*.
4. **Amended return** – Enclose Schedule AR, *Explanation of Amended Return*, with your amended return and all supporting forms and schedules for items changed. (Don't send a copy of your original return.)
5. **Federal return** – A complete copy of your federal return (Form 1040, 1040-SR, 1040NR, or 1040NR-EZ) and its supporting schedules and forms (such as federal Form 8886, *Reportable Transaction Disclosure Statement*.)
6. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.

7. Divorce decree –

- *Persons divorced after June 20, 1996, who compute a refund* - If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR.

8. Injured spouse – If you are filing federal Form 8379, *Injured Spouse Allocation*, enclose a copy with your Form 1NPR. Fill in "05" in the Special Conditions box on page 1 of Form 1NPR.

CAUTION Be sure to file all four pages of Form 1NPR. Send the original of your return. Do not send a photocopy.

■ Where to File

Mail your return (an original return or amended return) to the Wisconsin Department of Revenue at:

(if tax is due)

PO Box 268
Madison WI
53790-0001

(if refund or no tax due)

PO Box 59
Madison WI
53785-0001

(if homestead credit claimed)

PO Box 34
Madison WI
53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Also, include your complete return address.

Private Delivery Services You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

Questions About Refunds

Call: (608) 266-8100 in Madison,
(414) 227-4907 in Milwaukee, *or*
1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

Visit our website at: revenue.wi.gov

If you need to contact us about your refund, please wait at least 12 weeks after filing your Form 1NPR. Refund information may not be available until that time. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

You may call one of the numbers indicated above or write to: Mail Stop 5-77
Department of Revenue
PO Box 8949
Madison WI 53708-8949

If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available when you call one of the numbers listed above. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2486 in Madison (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure website at revenue.wi.gov.

Amending Your Return

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2025, for 2020 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

If you filed an amended return with the Internal Revenue Service (IRS) or another state, you generally must also file an amended Wisconsin return within 180 days. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.

Note

If your original return was filed on Form 1NPR, you would file an amended return using Form 1NPR and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2020 Form 1NPR and elect to carry the NOL back to 2018 and 2019, you must file Form X-NOL for the appropriate year, in addition to a Form 1NPR for each year, to amend your return and claim a refund.

Check the space on Form 1NPR to indicate your filing status on the amended return. If you are changing from separate returns to a joint return, both of you must sign the amended return. If there is any tax due, it must be paid in full. You cannot change from joint to separate returns after the due date for filing your original return has passed.

If you are changing your filing status, the amount reported on line 32 of Form 1NPR as federal adjusted gross income must be based on the same filing status used for Wisconsin. For example, you and your spouse both originally filed Form 1NPR as married filing a separate return. You are amending to change your filing status to married filing a joint return. The amount reported on line 32 must be taken from a federal return based on a married filing joint status. If you did not file a joint federal return, you should prepare a pro forma federal return using a married filing joint return status. The federal adjusted gross income and other amounts from this pro forma return are then used to complete the amended return. Follow the Form 1NPR instructions to complete your amended return.

→ If you are changing an amount on any line of Form 1NPR, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2020 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the department, use the corrected figures from the adjustment notice.

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

Note

Enclose Schedule AR with your amended Form 1NPR to explain the changes you made and the reasons for those changes. If you owe an additional amount, enclose your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to the address shown on Form 1NPR.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your 2020 return (April 15, 2021). Figure the interest charge on the additional tax you owe. In the area below line 74, write in the amount of interest. Label it "interest charge."

Note

Credit Repayments

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which you originally claimed the credit to reduce the amount of your credit by your repayment. See below for credits for which you may have to repay.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- **Supplement to federal historic rehabilitation credit** Were you required to repay to the IRS a portion of the federal historic rehabilitation credit? If yes and you claimed the same qualified rehabilitation expenditures for the Wisconsin credit, you must repay to the department a proportionate amount of the Wisconsin credit. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.
- **Low-income housing credit** If the qualified basis of the qualified development is less than the amount of the qualified basis of the last day of the immediately preceding taxable year, you must repay an amount equal to the amount you were required to repay to the IRS for the federal low-income housing credit.

Penalties for Not Filing Returns or Filing Incorrect Returns

If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, the earned income credit, homestead credit, or the veterans and surviving spouses property tax credit, are subject to filing limitations. If you file a “fraudulent claim,” you will not be allowed to take any refundable credit for 10 years. “Fraudulent claim” means a claim that is false or excessive and filed with fraudulent intent. If you file a “reckless claim,” you will not be allowed to take any refundable credit for 2 years. “Reckless claim” means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

Internal Revenue Service and Other State Adjustments

Note Did the IRS adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 180 days after the adjustments are final. You must submit a copy of the final federal audit report by either of the following methods:

- (1) Including it with an amended return that reflects the federal adjustments
- (2) Mailing the copy to: Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

If you filed an amended return with the IRS or another state, you generally must also file an amended Wisconsin return within 180 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

Age

If your birthday falls on January 1, 2021, you are considered to be a year older as of December 31, 2020. **Example:** If you were born on January 1, 1956, you are considered to be age 65 as of December 31, 2020.

Estimated Tax Payments Required for Next Year

If your 2021 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must do either of the following:

- Make estimated tax payments for 2021 in installments beginning April 15, 2021, using 2021 Wisconsin Form 1-ES
- Increase the amount of income tax withheld from your 2021 pay

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you do not make required installment payments, you may be charged interest.

For more information, contact the department's Customer Service Bureau at (608) 266-2486 or visit any Department of Revenue office.


If you must file Form 1-ES for 2021 and do not receive a form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES. You may also visit or contact the department using one of the methods listed above.

Death of a Taxpayer

A return for a taxpayer who died in 2020 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her death.

If there is no estate to probate, a surviving heir may file Form 1NPR for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1NPR should sign it and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative"). Be sure to fill in the surviving heir's or personal representative's mailing address in the address area of Form 1NPR.

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

 If you are filing a return on behalf of a decedent, submit Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*, with the return and check the box below the special conditions box on page 1 of Form 1NPR. If you did not submit Form 804 with the return, you were issued a refund, and you are not able to cash the refund check, complete Form 804 and mail the completed form and refund check to the address shown on Form 804.

If your spouse died during 2020 and you did not remarry in 2020, you can file a joint return. You can also file a joint return if your spouse died in 2021 before filing a 2020 return. A joint return should show your spouse's 2020 income before death and your income for all of 2020. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

If your spouse died before 2020 and you have not remarried, you must file as single or, if qualified, as head of household.

For more information about the final income tax return to be filed for a deceased person, visit any department office or call our Customer Service Bureau at (608) 266-2486.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your Wisconsin returns for prior years. Persons requesting copies should complete the online application at tap.revenue.wi.gov/mta, then click on Quick-Links and select Request Tax Record Copy under Income Taxes or Business Taxes. Include all required information and fee with your application.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 19, 2021: 26 USC 7701, 26 USC 6081, 26 USC 7508A, 26 USC 7508, 26 USC 50, 26 USC 42, 26 USC 265, 26 USC 67, 26 USC 71, 26 USC 72, 26 USC 530, 26 USC 529A, 26 USC 220, 26 USC 223, 26 USC 4975, 26 USC 6402, and ch. 71, Wis. Stats.

Tax Help and Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:
(**Note:** Mail completed returns to the address shown on the return.)

Customer assistance:

phone: (608) 266-2486

email: DORIncome@wisconsin.gov

Forms requests:

phone: (608) 266-1961

website: revenue.wi.gov

Madison –

Mail Stop 5-77

2135 Rimrock Rd.

PO Box 8949

Madison WI 53708-8949

Milwaukee –

State Office Bldg., 819 N. 6th St., Rm. 408

Milwaukee WI 53203-1606

Appleton –

265 W. Northland Ave.

Appleton WI 54911-2016

Eau Claire –

State Office Bldg., 718 W. Clairemont Ave.

Eau Claire WI 54701-4558

Green Bay –

200 N. Jefferson St., Rm. 140

Green Bay WI 54301-5189

The Wausau office is open on a limited schedule.

Internet Address

Our website, revenue.wi.gov, has many resources to help you with your tax needs.

- Complete electronic forms and submit them for free
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us comments or request help
- File your return electronically

TTY Equipment – Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Publications Available

The following is a list of some of our publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our website.

Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2020
- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 117 Guide to Wisconsin Wage Statements and Information Returns
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 122 Tax Information for Part-Year Residents and Nonresidents
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 401 Extensions of Time to File
- 405 Wisconsin Taxation Related to Native Americans
- 411 Disaster Relief
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings


Before starting your Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and deductions on a separate sheet of paper and enclose it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

■ **Amended return** If you already filed your original return and this is an amended return, place a check mark where indicated at the top of Form 1NPR. For more information, see **Amending Your Return** on page 7 of these instructions. Be sure to enclose a copy of Schedule AR with your amended return.


■ **Period covered** File the 2020 return for calendar year 2020 and fiscal years that begin in 2020. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Name and address** Print or type your legal name and address. Include your apartment number, if any. Fill in your PO Box number only if your post office does not deliver mail to your home. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2019 and you are filing a joint return for 2020 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2019 return.

 If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, state, or county.

■ **Social security number** Fill in your social security number. Also fill in your spouse's social security number if you are married filing a joint return or if you are married filing a separate return.

If you are an alien who has been issued an individual taxpayer identification number (ITIN), fill in your ITIN wherever your social security number is requested.

 ■ **Special conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 01 Extension – Operation Freedom's Sentinel (page 5)
- 02 Extension – Combat zone (page 5)
- 03 Extension – Federally-declared disaster (page 5)
- 04 Divorce decree (page 7)
- 05 Injured spouse (page 7)
- 06 Single decedent or primary taxpayer if joint return (page 10)
- 07 Spouse deceased if joint return (page 10)
- 08 Both taxpayers deceased (page 10)
- 09 Nonresident service member (page 15)
- 11 Fiscal filer (page 12)
- 14 Active duty reserve and National Guard military pay (page 16)
- 15 Military spouse (page 16)
- 16 Schedule RT enclosed (Schedule M instructions, page 11)
- 17 Disaster relief (pages 16 and 19)
- 99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2020, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **School district number** *Nonresidents* – don't fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 59. Fill in the number of the school district in which you lived on December 31, 2020, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2020. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2020 or are married and will file a separate return, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2020*. This publication has information on what income you must report.

Single You may check the “single” box if any of the following was true on December 31, 2020:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance
- You were widowed before January 1, 2020, and did not remarry in 2020

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check the “married filing a joint return” box if **any** of the following is true.

- You were married as of December 31, 2020
- Your spouse died in 2020 and you did not remarry in 2020
- You were married at the end of 2020, and your spouse died in 2021 before filing a 2020 return

A married couple may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 2020. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2020 one spouse was a dual-status or nonresident alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. **Note:** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.


If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separate return.


Married filing separate return A joint return usually produces the lowest tax, but you and your spouse may be among the few married couples for whom separate returns are better. This will require filing two returns, one for each spouse.

If you file a separate return, print or type your spouse's social security number in the space at the top of the form and full name on the line provided. If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2020 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2020 may be able to use this status. If you do not have to file a federal return, visit any department office or contact the department's Customer Service Bureau at (608) 266-2486 to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

 If you qualify to file as head of household and are NOT married, check "Head of household, NOT married".

 If you are married and qualify to file as head of household, be sure to check “Head of household, married”. Also, fill in your spouse's social security number in the space next to the name area and fill in your spouse's name in the spaces above the head of household line.

■ **Resident status** Check the resident status to indicate your resident status in 2020. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2020. See the definitions on page 3.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in "99".

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2019 or 2020 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 61.

Column A and Column B Instructions

Form 1NPR has two columns for figures.

Column A

Column A is labeled "Federal column." In this column, lines 1-32, fill in the amounts reported on your federal return.

Note

If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, and the adjustment item on line 29 of Form 1NPR. The amount reported on line 1c of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the IRS. If you file a joint return for Wisconsin but separate returns for the IRS, report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report \$35,000 of wages in column A.) If you file separate returns for Wisconsin but you're filing a joint return for the IRS, report in column A the amounts you would report on a federal return using a married filing separate status.
- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040 or 1040-SR. Differences between federal and Wisconsin law may occur because Wisconsin uses the federal law as amended to December 31, 2017, with certain exceptions.

A list of certain provisions of federal law that may not be used for Wisconsin purposes for 2020 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Excess business losses

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 32 of Form 1NPR (and amounts filled in on Schedule 1 on page 4 of Form 1NPR) should be the revised amount from Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2020, you must also make adjustments on Schedule I for 2020. If an adjustment was made to depreciation, amortization, or sec. 179 expense on your 2014 or later Schedule I, you may also have to make an adjustment on Schedule I for 2020. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014.

You may also have to fill in Schedule I if you sold property during 2020, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014. Gain or loss on such property is the same for federal and Wisconsin tax purposes. See the instructions for Schedule I for more information.

Column A and Column B Instructions – continued

Column B

Column B on Form 1NPR is labeled “Wisconsin column.” In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items that aren’t taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called “modifications”) that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instructions for that line.

Modifications for differences between federal and Wisconsin income

■ **Differences in federal and Wisconsin basis of property** If you sell (or otherwise dispose of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a “qualified new business venture” or a “qualified Wisconsin business”, you must complete Part I of Wisconsin Schedule T. If gain on the sale of an investment in a “qualified Wisconsin business” qualifies to be excluded from income, you must also complete Schedule QI to determine the nontaxable gain. Enclose the completed Schedule T and/or QI with your Form 1NPR.

If you sell (or otherwise dispose of) property that can’t be depreciated or amortized, such as land, stocks, bonds, or an interest in a partnership, which has a different basis for federal and Wisconsin purposes, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with Form 1NPR.

Caution If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code (IRC), use Schedule I to adjust for the difference in basis rather than Schedule T.

■ **Differences in federal and Wisconsin reporting of marital property (community) income** If you are married and are filing a separate return for Wisconsin purposes or were divorced during 2020, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2020*.

■ **Medical care insurance** You may be able to subtract all or a portion of the cost of your medical care insurance. See instructions for line 23 if you are self-employed or complete Schedule M for all others who paid for medical care insurance.

Note

■ **Rounding off to whole dollars** Form 1NPR has preprinted zeros in the place used to enter cents. All amounts filled in on the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237. When you round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **do not use commas** when filling in amounts.

Line 1 Wages, Salaries, Tips, Etc.

Column A

Federal column Fill in the amount from line 1 of federal Form 1040 or 1040-SR.

Exception If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. If you meet this exception, fill in “09” in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. This does not apply to Wisconsin residents who are stationed outside Wisconsin. (See page 3 for information on Armed Forces Personnel.)

Column B

Wisconsin column *Nonresidents* – fill in the amount received for working in Wisconsin (see **Exceptions** on the next page). If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income.

Line 1 – Wages, Salaries, Tips, Etc. – continued

Part-year and full-year residents – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

■ **Income of Military Spouse** Income from services performed in Wisconsin by a nonresident spouse of a service member is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the service member serving in Wisconsin under military orders (**Note:** Even though the nonresident spouse's wages may not be taxable to Wisconsin, they would be taxable to the nonresident spouse's state of legal residence.) If you meet this exception, fill in "15" in the Special Conditions box on page 1 of Form 1NPR.

Nonresident military spouses may claim an exemption from Wisconsin withholding. See Form W-221, *Nonresident Military Spouse Withholding Exemption*.

■ **Residents of Illinois, Indiana, Kentucky, or Michigan** Don't include on line 1, column B, wages earned while a resident of one of these states. Under agreements with these 4 states, Wisconsin doesn't tax the wages of their residents.

If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 31, column B. Fill in the Wisconsin tax withheld from your wages on lines 59, 70, 71, and 72. Enclose your Wisconsin Form W-2(s). Sign your return (both spouses if filing a joint return).

■ **Disaster Relief Work** If you are a nonresident of Wisconsin and your only Wisconsin income is from disaster relief work performed in connection with a state of emergency declared by the governor, don't include on line 1, column B, wages earned from the disaster relief work. If you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 31, column B. Fill in the Wisconsin tax withheld from your wages on lines 59, 70, 71, and 72. Sign your return (both spouses if filing a joint return). Enclose your Wisconsin Form W-2(s). If you meet this exception, fill in "17" in the Special Conditions box on page 1 of Form 1NPR.

■ **Nonqualified Deferred Compensation** See the instructions for line 10, column B, for information on the taxation of income received while a nonresident of Wisconsin from a nonqualified deferred compensation plan.

Modifications

■ **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your Form W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. If you are claiming this subtraction, fill in "14" in the Special Conditions box on page 1 of Form 1NPR.

Caution This subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). It does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training or to a person serving on active or full-time duty in the active guard reserve (AGR) program.

■ **Disability income exclusion for part-year and full-year residents** If you retired on permanent and total disability and have included your disability income on your federal return, you may be able to subtract up to \$5,200 of your disability income.

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 2020
2. You were under age 65 on December 31, 2020
3. You were permanently or totally disabled on one of the following dates:
 - a. The date you retired
 - b. January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability
4. If you were married at the end of 2020, you must file a joint return with your spouse
5. You were a Wisconsin resident when you received the disability income
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion
7. Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible)

Line 1 – Wages, Salaries, Tips, Etc. – continued

Figure your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. See page 11 for information on how to get Schedule 2440W. *Full-year residents* – subtract from the disability income included on your federal Form 1040 or 1040-SR, the exclusion from line 6 of Schedule 2440W. *Part-year residents* – subtract the exclusion from line 8 of Schedule 2440W from the portion of your disability income which is otherwise taxable to Wisconsin. Enclose your completed Schedule 2440W with your Form 1NPR.

Columns A & B

■ **Treaty Exemption** If you filed your federal return on Form 1040NR or 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B.

Line 2 Taxable Interest

Column A

Federal column Fill in the amount from line 2b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – don't fill in any amount of your interest except your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Note: Interest received from a land contract sale is not taxable to a nonresident of Wisconsin. *Part-year and full-year residents* – figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. Use the worksheet on the next page to figure the interest taxable by Wisconsin. Save this worksheet for your records.

Note

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not include any amount of interest shown on Schedule 5K-1 or 3K-1 in the Wisconsin column.

Modifications

■ **State and municipal bond interest** If you received any state or municipal bond interest, add to your federal income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 2a of your federal Form 1040 or 1040-SR. **Note:** If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses. For more information, see federal Publication 550, *Investment Income and Expenses*.

Exception Do not include interest income from:

- (1) Public housing authority or community development authority bonds issued by municipalities located in Wisconsin
- (2) Wisconsin Housing Finance Authority bonds
- (3) Wisconsin municipal redevelopment authority bonds
- (4) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects
- (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds
- (6) Public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the IRC
- (7) Local exposition district bonds
- (8) Wisconsin professional baseball park district bonds
- (9) Bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa
- (10) Local cultural arts district bonds
- (11) Wisconsin professional football stadium bonds
- (12) Wisconsin Aerospace Authority bonds
- (13) Bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software
- (14) Certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov/Pages/FAQS/pcs-conduit.aspx

Line 2 – Taxable Interest – continued

- (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.
- (16) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation
- (17) A sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229, Wis. Stats.
- (18) WHEDA bonds issued under sec. 234.65, Wis. Stats., to fund an economic development loan to finance construction, renovation, or development of property that would be exempt under sec. 70.11(36), Wis. Stats.
- (19) The Wisconsin Health and Educational Facilities Authority under sec. 231.03(6), Wis. Stats., if the bonds or notes are issued in an amount totaling \$35,000,000 or less, and to the extent interest income received is not otherwise exempt from Wisconsin taxation

Worksheet for Interest Income Taxable by Wisconsin

1. Interest included in federal income	1.	
2. U.S. government interest included on line 1	2.	
3. Subtract line 2 from line 1	3.	
4. Amount of interest on line 3 received while a Wisconsin resident and from a tax-option (S) corporation attributable to Wisconsin while a nonresident	4.	
5. State and municipal bond interest received while a Wisconsin resident	5.	
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR	6.	

■ **United States government interest and dividends** If you included U.S. government interest in your federal income, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn't taxable for Wisconsin purposes.

Caution Don't subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

Line 3 Ordinary Dividends

Column A

Federal column Fill in the amount from line 3b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – don't fill in any amount of your dividends. **Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1. *Part-year and full-year residents* – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation.

Note

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not include any amount of dividends shown on Schedule 5K-1 or 3K-1 in the Wisconsin column.

Modification

■ If you received ordinary dividends from a mutual fund which invests in U.S. government securities and included these amounts in your federal income, you can subtract from your federal income the portion of the ordinary dividends which the mutual fund advises you is from investment in U.S. government securities.

Line 4 Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

Column A

Federal column Fill in the amount from line 1 of federal Schedule 1 (Form 1040 or 1040-SR).

Line 4 – Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – continued

Column B

Wisconsin column Don't fill in any amount on line 4, column B. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

Line 5 Alimony Received

Column A

Federal column Fill in the amount from line 2a of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

Columns A & B

For divorce or separation agreements executed after December 31, 2018, or for divorce or separation agreements executed on or before December 31, 2018, and modified after that date, alimony and separate maintenance payments are no longer included in federal adjusted gross income. Do not include any amount on line 5, column A or B. However, for divorce or separation agreements which are executed prior to January 1, 2019, and not modified after that date, include any alimony or maintenance payments received in 2020 on line 5, columns A and/or B.

Line 6 Business Income or (Loss)

Column A

Federal column Fill in the amount from line 3 of federal Schedule 1 (Form 1040 or 1040-SR).

Note

If there is a difference between the federal and Wisconsin definition of the IRC, the difference may have to be adjusted on Schedule I. The federal column, column A, of Form 1NPR includes the amount of business income or loss allowed for Wisconsin after taking into consideration Schedule I adjustments. Some differences which may apply are:

- Excess business losses
- Limitation on deduction for interest

Column B

Wisconsin column *Nonresidents* – nonresident individuals conducting business within and outside Wisconsin are taxed only on income derived in Wisconsin. The apportionment method must be used to determine income subject to tax unless the department gives permission to use separate accounting. Under this method, a business shows all income and deductions attributable to the business and assigns a part to Wisconsin based on an apportionment percentage. For detailed instructions, see [Publication 122, Tax Information for Part-Year Residents and Nonresidents of Wisconsin for 2020](#). *Part-year and full-year residents* – figure the income or loss from business in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss apportioned to Wisconsin while a nonresident.

Exception Income from an out-of-state business from disaster relief work performed in Wisconsin in connection with a state of emergency declared by the Governor is not taxable to Wisconsin. An out-of-state business means a sole proprietorship that, except for disaster relief work during a disaster period, was not doing business in Wisconsin during the 3 taxable years immediately preceding the disaster period or the current taxable year in which the declared state of emergency occurs. If you meet this exception, fill in "17" in the Special Conditions box on page 1 of Form 1NPR.

Modification

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

Line 7 Capital Gain or (Loss)

Column A

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040-SR.

Line 7 – Capital Gain or (Loss) – continued

Column B

Wisconsin column *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources. (See definition of Wisconsin sources below.) If you don't, fill in 0 on line 7, column B. *Part-year and full-year residents* – all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and your deduction for net capital loss is limited to \$500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss.

- If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not report the amount of capital gain or loss from Schedule 5K-1 or 3K-1 on Schedule WD and do not include these amounts in the Wisconsin column. See the Schedule WD instructions for more information.
- If the only amount on line 7 of federal Form 1040 or 1040-SR is a capital gain distribution from a mutual fund or real estate investment trust, and you have no Wisconsin capital loss carryover, you do not have to complete Schedule WD. Fill in 70% of the portion of the capital gain distribution received while a Wisconsin resident.

■ **Wisconsin sources** Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

Modification

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

Columns A & B

■ **Sale of your Wisconsin home** If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for Wisconsin.

Line 8 Other Gains or (Losses)

Column A

Federal column Fill in the amount from line 4 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column *Nonresidents* – fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents* – figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

Note

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not report the amount of other gain or loss from Schedule 5K-1 or 3K-1 in the Wisconsin column.

Modification

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

Line 9 IRA Distributions

Column A

Federal column Fill in the amount of IRA distributions reported on line 4b of federal Form 1040 or 1040-SR.

Line 9 – IRA Distributions – continued

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 9, column B. *Part-year and full-year residents* – fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

Line 10 Pensions and Annuities

Column A

Federal column Fill in the amount of pensions and annuities reported on line 5b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 10, column B. *Part-year and full-year residents* – fill in the taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception

■ Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensation plan must be included in the Wisconsin column to the extent attributable to services performed as an employee in Wisconsin unless one of the following applies:

- (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years
- (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as "mirror" plans

Modifications

■ **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10, column B. Include on line 10, column B, the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

Note: No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

Note

■ **Military and uniformed services retirement benefits** Don't include on line 10, column B, retirement benefits received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan). These retirement benefits are paid from the Defense Finance and Accounting Service.
- (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

■ **Other retirement benefits** Don't include on line 10, column B, amounts received from the retirement systems listed below if one of the following applies:

1. You were retired from the system before January 1, 1964
2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964
3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2

The specific retirement systems are:

A. Local and state retirement systems – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

Line 10 – Pensions and Annuities – continued

B. Federal retirement systems – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees' Retirement System. These retirement benefits are paid from the U.S. Office of Personnel Management.

Note: You must include the following on line 10, column B:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B above.
- Payments received from one of the retirement systems listed in A or B above if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments from the federal Thrift Savings Plan.

■ **Railroad retirement benefits** Don't include on line 10, column B, amounts received from the U.S. Railroad Retirement Board that were included in line 5b of federal Form 1040 or 1040-SR. These benefits aren't taxable by Wisconsin.

■ **Disability income exclusion for part-year and full-year residents** if you are retired on permanent and total disability and you have included your disability income on line 5b of your federal Form 1040 or 1040-SR, you may be able to subtract up to \$5,200 of your disability income. See the Modifications for line 1.

Line 11 Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

Column A

Federal column Fill in the amount from line 5 of federal Schedule 1 (Form 1040 or 1040-SR).

CAUTION Wisconsin follows the federal treatment of passive activity losses (PALs). However, if there is a difference in the federal and Wisconsin definition of the IRC, any PAL may have to be adjusted on Schedule I to account for the difference. The federal column of Form 1NPR includes the amount of PAL allowed for Wisconsin after taking into consideration Schedule I adjustments.

Modifications

→ If there is a difference between federal and Wisconsin law, Schedule I should be completed to adjust for these differences. Any federal schedules or forms affected by the Schedule I adjustment (such as federal Schedule E) should be recomputed and attached to the Wisconsin return. Mark these recomputed forms or schedules "Revised for Wisconsin." The amounts recomputed under Wisconsin law are the amounts to enter in the federal column, column A, of line 11.

■ **Tax-option (S) corporation, partnership, estate, or trust modifications** If an adjustment listed on Schedule 2K-1, 3K-1, or 5K-1 is due to a difference between federal and Wisconsin law, such as bonus depreciation, this amount should be adjusted on Wisconsin Schedule I. This revised amount should be reported in the federal column of Form 1NPR.

Note

■ **Required Attachments** Submit a copy of your Schedule 2K-1, 3K-1, or 5K-1, and all supplemental schedules by attaching them as PDF documents to your electronically filed return. If you cannot attach and submit the PDF documents with your e-filed return, you can upload the PDF documents through the department's website using Form W-RA at <https://tap.revenue.wi.gov/WRA/>. If you cannot create PDF documents, you can mail the attachments with Form W-RA to the address listed on the form.

Column B

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. – continued

■ Tax-option (S) corporation modifications

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the tax-option (S) corporation informing you of any adjustments to be made for Wisconsin.
- (2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident.

Caution: Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items were already removed from Wisconsin income when you completed Wisconsin Schedule WD.

- (3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A (Form 1040 or 1040-SR) in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes.
- (4) If you were a shareholder of a tax-option (S) corporation that elected to be taxed at the entity level, do not include the items of income, gain, loss, or deduction from the corporation in the Wisconsin column (column B). See example below.
Note: If the tax-option (S) corporation made the election, the box will be checked on Schedule 5K-1, Part B, box 3.

Example: Shareholder A was a part-year Wisconsin resident in 2020 and owns 50 percent of Tax-option (S) Corporation. Shareholder A's only sources of Wisconsin income for 2020 are \$15,000 of wages and \$100,000 of federal ordinary business income from the tax-option (S) corporation which is taxable to Wisconsin. Tax-option (S) corporation makes an election under sec. 71.365(4m)(a), Wis. Stats., to pay tax at the entity level for 2020.

Tax-option (S) Corporation's \$100,000 of federal ordinary business income for 2020 has the following Wisconsin differences:

- \$10,000 of additional Wisconsin depreciation expense because of a different depreciable basis of an asset determined under the IRC in effect for Wisconsin purposes
- \$5,000 of Wisconsin tax paid by the tax-option (S) corporation with its 2019 Form 5S deducted on the 2020 federal Form 1120-S

The amounts which must be reported in the federal column (column A) are \$15,000 of wages on line 1 and \$90,000 on line 11. The \$90,000 is the amount of ordinary business income less the Schedule I difference due to depreciation (\$100,000 - \$10,000). The amounts which must be reported in the Wisconsin column (column B) are \$15,000 of wages on line 1 and \$0 on line 11.

Caution:

- Do not reverse any item of tax-option (S) corporation income or loss reported on federal Schedule D. These items were already removed from Wisconsin income when you completed Wisconsin Schedule WD. See the [Schedule WD instructions](#) for more information.
- If the tax-option (S) corporation elected to be taxed at the entity level, do not take a subtraction for charitable contributions reported on Schedule 5K-1. In addition, these amounts may not be used in the computation of the itemized deduction credit.

Note

Required Attachments Submit a copy of your Schedule 5K-1, and all supplemental schedules by attaching them as PDF documents to your electronically filed return. If you cannot attach and submit the PDF documents with your e-filed return, you can upload the PDF documents through the department's website using Form W-RA at <https://tap.revenue.wi.gov/WRA/>. If you cannot create PDF documents, you can mail the attachments with Form W-RA to the address listed on the form.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 11 for information on how to get this publication.

■ Partnership, estate, or trust modifications If you were a member of a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, estate, or trust notifying you of any modifications to federal income. Increase the amount reported in the federal column by amounts shown as addition modifications. Decrease the amount reported in the federal column by amounts shown as subtraction modifications. The adjusted amount will be the amount shown in the Wisconsin column (column B).

Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. – continued

If you were a partner or member of a partnership or LLC treated as a partnership that elected to be taxed at the entity level, do not include the items of income, gain, loss, or deduction from the partnership in the Wisconsin column (column B). See example below. **Note:** If the partnership made the election, the box will be checked on Schedule 3K-1, Part C, box 3.

Example: Partner A was a part-year Wisconsin resident in 2020 and owns 50 percent of Partnership. Partner A's only sources of Wisconsin income for 2020 are \$15,000 of wages and \$100,000 of federal ordinary business income from the partnership which is taxable to Wisconsin. Partnership makes an election under sec. 71.21(6)(a), Wis. Stats., to pay tax at the entity level for 2020.

Partnership's \$100,000 of federal ordinary business income for 2020 has the following Wisconsin differences:

- \$10,000 of additional Wisconsin depreciation expense because of a different depreciable basis of an asset determined under the IRC in effect for Wisconsin purposes
- \$5,000 of Wisconsin tax paid by the partnership with its 2019 Form 3 deducted on the 2020 federal Form 1065

The amounts which must be reported in the federal column (column A) are \$15,000 of wages on line 1 and \$90,000 on line 11. The \$90,000 is the amount of ordinary business income less the Schedule I difference due to depreciation (\$100,000 - \$10,000). The amounts which must be reported in the Wisconsin column (column B) are \$15,000 of wages on line 1 and \$0 on line 11.

Caution: Do not reverse any item of partnership gain or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD. See the [Schedule WD instructions](#) for more information.

Required Attachments Submit a copy of your Schedule 3K-1, and all supplemental schedules by attaching them as PDF documents to your electronically filed return. If you cannot attach and submit the PDF documents with your e-filed return, you can upload the PDF documents through the department's website using Form W-RA at <https://tap.revenue.wi.gov/WRA/>. If you cannot create PDF documents, you can mail the attachments with Form W-RA to the address listed on the form.

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

Line 12 Farm Income or (Loss)

Column A

Federal column Fill in the amount from line 6 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year residents* – figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

Modification

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

Line 13 Unemployment Compensation

Column A

Federal column Fill in the amount of unemployment compensation from line 7 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 13, column B. *Part-year and full-year residents* – figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

Step 1 Complete the worksheet on the next page.

Line 13 – Unemployment Compensation – continued

Unemployment Compensation Worksheet

Check only one box.

- ☐ A. Married filing a joint return – write \$18,000 on line 3 below.
- ☐ B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
- ☐ C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
- ☐ D. Single – write \$12,000 on line 3 below.

1. Fill in unemployment compensation from line 7 of federal Schedule 1 (Form 1040 or 1040-SR) 1. _____
2. Fill in your federal adjusted gross income from line 32 of Form 1NPR 2. _____
3. Fill in \$18,000 if you checked box A; **or**
-0- if you checked box B; **or**
\$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 6b of federal Form 1040 or 1040-SR 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 1 of federal Schedule 1 (Form 1040 or 1040-SR) 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7 8. _____
9. Fill in the smaller amount of line 1 or line 8 9. _____

Step 2 Use the following formula to figure the amount taxable by Wisconsin:

UC from line 9 of worksheet	x	$\frac{\text{UC* received while a Wisconsin resident}}{\text{Total UC received from line 1 of worksheet}}$	=	UC taxable by Wisconsin to line 13, Col. B, Form 1NPR
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* Do not include any railroad unemployment insurance benefits here.

Line 14 Social Security Benefits*Column A***Federal column** Fill in the amount from line 6b of federal Form 1040 or 1040-SR.*Column B***Wisconsin column** Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.**Line 15 Other Income***Column A***Federal column** Fill in the amount from line 8 of federal Schedule 1 (Form 1040 or 1040-SR).*Column B***Wisconsin column** Complete Schedule M if you have an amount on line 15, column A, or you are affected by any of the modifications listed on the following page. See Schedule M instructions for more information on these modifications.

- Farmland preservation credit
- Addition required for certain credits
 - Enterprise zone jobs credit
 - Development zones credit
 - Capital investment credit
 - Manufacturing investment credit
 - Economic development tax credit
 - Jobs tax credit
 - Community rehabilitation program credit
 - Research expense credit
 - Manufacturing/agriculture credit
 - Business development credit
- Electronics and information technology manufacturing zone credit
- Employee college savings account contribution credit
- Federal net operating loss deduction
- Excess distribution from a passive foreign investment company
- Expenses paid to or incurred with related entities
- Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account
- Nonqualified distributions from ABLE accounts
- Expensed for moving business outside Wisconsin or the United States

Line 17 Educator Expenses

Column A

Federal column Fill in the amount from line 10 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column Fill in the amount from the federal column.

Line 18 Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Column A

Federal column Fill in the amount from line 11 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column Fill in the amount from the federal column.

Line 19 Health Savings Account Deduction

Column A

Federal column Fill in the amount from line 12 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column Fill in the amount from the federal column.

Line 20 Moving Expenses for Members of the Armed Forces

Note The moving expense deduction is only allowed for members of the Armed Forces on active duty who move pursuant to a military order and incident to a permanent change of station.

Column A

Federal column Fill in the amount from line 13 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 19, column B. *Part-year and full-year residents* – fill in your expenses from line 13 of federal Schedule 1 (Form 1040 or 1040-SR) which were for moving into Wisconsin or within Wisconsin. Don't include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

Line 21 Deductible Part of Self-Employment Tax

Column A

Federal column Fill in the amount from line 14 of federal Schedule 1 (Form 1040 or 1040-SR).

Line 22 – Self-Employed SEP, SIMPLE, and Qualified Plans – continued

Column B

Wisconsin column Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

$\frac{\text{Net earnings from a trade or business taxable to Wisconsin}}{\text{Total net earnings from a trade or business}}$	x	$\text{Deductible part of self-employment tax from line 14, federal Schedule 1 (Form 1040 or 1040-SR)}$	=	$\text{Wisconsin self-employment tax deduction to line 21, Col. B, Form 1NPR}$
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Note: If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 21, column B, of Form 1NPR.

Line 22 Self-Employed SEP, SIMPLE, and Qualified Plans

Column A

Federal column Fill in the amount from line 15 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the formula on the next page to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 22, column B, of Form 1NPR.
- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22, column B, of Form 1NPR.

Formula to figure allowable Keogh deduction:

$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}}$	x	$\text{Keogh deduction included in line 15, federal Schedule 1 (Form 1040 or 1040-SR)}$	=	$\text{Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}$
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* Use net earnings only from the business that has the Keogh plan.

Formula to figure allowable self-employed SEP or SIMPLE deduction:

$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}}$	x	$\text{Self-employed SEP or SIMPLE deduction included in line 15, federal Schedule 1 (Form 1040 or 1040-SR)}$	=	$\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}$
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* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

Line 23 Self-Employed Health Insurance Deduction

Column A

Federal column Fill in the amount from line 16 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column You may be able to subtract all or a portion of the cost of your medical care insurance. "Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical,

Line 23 – Self-Employed Health Insurance Deduction – continued

medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D). It does not include premiums you pay for:

- Long-term care insurance
- Life insurance policies
- Policies providing payment for loss of earnings
- Policies for loss of life, limb, sight, etc.
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would have otherwise been included in income

CAUTION

- Do not include insurance premiums paid by an employer including amounts paid by you through payroll deductions, unless the premiums are included as wages in Box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in Box 1 of your Form W-2.
- The amount of employer-provided medical insurance that is identified on your Form W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.
- If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as IRC sec. 125 or as a pre-tax deduction.

Complete the worksheet below to figure your subtraction.

When completing line 1 of the worksheet, if you purchased the insurance through an Exchange (Marketplace), the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

Medical Care Insurance – Self-Employed Persons

1. Amount you paid for medical care insurance in 2020 while you were self-employed	1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse	2. _____
3. Amount of premium tax credit from line 8 of your federal Schedule 3 (Form 1040, 1040-SR, or 1040NR)	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1	5. _____
6. Amount of advance premium tax credit you were required to repay (line 2 of federal Schedule 2 (Form 1040, 1040-SR, or 1040NR)	6. _____
7. Add lines 5 and 6	7. _____
8. Net earnings from a trade or business* taxable to Wisconsin	8. _____
9. Total net earnings from a trade or business*	9. _____
10. Divide line 8 by line 9. Fill in decimal amount, but not more than 1.00	10. _____
11. Multiply line 7 by line 10	11. _____
12. Fill in the smaller of line 8 or line 11	12. _____
13. Fill in the amount of long-term care insurance that is included on line 16 of your federal Schedule 1 (Form 1040, 1040-SR or 1040NR)	13. _____
14. Add lines 12 and 13. Fill in here and in the Wisconsin column on line 23, column B	14. _____

* For a self-employed person, net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business. If zero or less, fill in 0 (zero).

Line 25 – Alimony Paid – continued

Note If you are an employee or have no employer, see the Schedule M instructions for information on claiming a subtraction for medical care insurance.

Line 24 Penalty on Early Withdrawal of Savings

Column A

Federal column Fill in the amount from line 17 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

Line 25 Alimony Paid

Column A

Federal column Fill in the amount from line 18a of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column Fill in the amount of alimony paid from the federal column.

Columns A & B

For divorce or separation agreements executed after December 31, 2018, or for divorce or separation agreements executed on or before December 31, 2018, and modified after that date, alimony and separate maintenance payments are no longer deductible from federal adjusted gross income. Do not include any amount on line 25, column A or B. However, for divorce or separation agreements which are executed before January 1, 2019, and not modified after that date, deduct any alimony or maintenance payments paid in 2020 on line 25, columns A and/or B.

Line 26 IRA Deduction

Column A

Federal column Fill in the amount from line 19 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. **Note:** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse's allowable IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B.

$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}}$	x	$\frac{\text{Your IRA deduction from line 19, federal Schedule 1 (Form 1040 or 1040-SR)}}{\text{Your IRA deduction from line 19, federal Schedule 1 (Form 1040 or 1040-SR)}}$	=	$\text{IRA deduction allowable for Wisconsin to line 26, Col. B, Form 1NPR}$
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* Do not reduce your wages by losses from self-employment. Do not include your spouse's wages or earnings from a trade or business.

Line 27 Student Loan Interest Deduction

Note: You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) federal tax return.

Column A

Federal column Fill in the amount from line 20 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

Wisconsin column Fill in the amount of student loan interest deduction from the federal column.

Line 29 – Other Adjustments – continued

Line 28 Tuition and Fees

Do not fill in any amount on line 28. The Wisconsin definition of the IRC does not recognize the federal deduction for tuition and fees.

Line 29 Other Adjustments

Column A

Federal column Fill in the amount of the other adjustments (items listed on the next page) which are included in the total on line 22 of federal Schedule 1 (Form 1040 or 1040-SR).

Note: Federal Schedule 1 (Form 1040 or 1040-SR) does not provide separate lines for the following adjustments:

- Archer MSA deduction
- Jury duty pay given to employer
- Reforestation amortization
- Repayment of supplemental unemployment benefits (SUB)
- Contributions to section 501(c)(18)(D) pension plans
- Attorney fees and court costs involving certain unlawful discrimination claims
- Expenses related to income from the rental of personal property
- Attorney fees and court costs in connection with an IRS award
- The value of Olympic and Paralympic medals and United States Olympics Committee prize money.

Instead, these items are included in the total on line 22 of federal Schedule 1 (Form 1040 or 1040-SR).

 In addition, fill in the amount of charitable contributions from line 10b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column Complete Schedule M if you have an amount on line 29, column A, or you are affected by any of the modifications listed below. See the Schedule M instructions for more information on these modifications.

- | | |
|---|---|
| • Farm loss carryover | • Repayment of income previously taxed |
| • Recoveries of federal itemized deductions | • Human organ donation |
| • Wisconsin net operating loss deduction | • Contributions to ABLE accounts |
| • Medical care insurance (if you are self-employed, see the line 23 instructions) | • U.S. Olympic subtraction |
| • Long-term care insurance | • Expenses paid to related entities |
| • Retirement income exclusion | • Income from a related entity |
| • Amounts not taxable by Wisconsin | • Sales of certain insurance policies |
| • Adoption expenses | • Combat zone related death |
| • Tuition and fee expenses | • Private school tuition |
| • Contributions to a Wisconsin state-sponsored college savings program | • Physician or psychiatrist grant |
| • Child and dependent care expenses | • Distributions of certain earnings from Wisconsin state-sponsored college tuition programs |
| • Sale of business assets or assets used in farming to a related person | |

Line 31 Wisconsin Income

Subtract line 30, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 31, Wisconsin column. If line 30, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

Line 32 Federal Income

Subtract line 30, federal column, from line 16, federal column. Fill in the result on line 32, federal column. If line 30, federal column, is more than line 16, federal column, fill in 0.

Line 33 Ratio of Your Wisconsin Income to Federal Income

Divide the amount on line 31, Wisconsin column, by the amount on line 32, federal column. Fill in the result on line 33. Carry your decimal to four places, rounding off to the fourth position. Don't fill in more than 1.0000 or less than zero. If the amount on line 31 or line 32 is zero, fill in 1.0000 on line 33.

Example If \$14,000 is reported on line 31, Wisconsin column, and is divided by \$26,000 on line 32, federal column, the result is .5384615, or rounded is .5385.

Line 34

Fill in the **larger** of Wisconsin income from line 31, column B, or federal income from line 32, column A. If Wisconsin income from line 31, column B, is zero or less, fill in 0 (zero).

Note: Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.

Line 35a

If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 35a. Complete line 35b and see the "Exceptions" for line 35c.

Line 35b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2020, check line 35b and fill in 0 on line 35c. You can't claim a standard deduction.

Exception If, at the end of 2020, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the **Exception** on page 13), do not check line 35b. Complete line 35c.

Line 35c Standard Deduction

Go to the 2020 Standard Deduction Table on page 50 to find your standard deduction. Fill in your standard deduction on line 35c. See Exceptions below.

Exceptions

■ **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** – You can't claim a standard deduction. Fill in 0 on line 35c.

■ **Dependents** If you (or your spouse if married filing a joint return) can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet below to figure your standard deduction.

Note

If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 33 of Form 1NPR is larger than your Wisconsin income on line 31, column B, of Form 1NPR, fill in 0 on lines 36, 39, and 53 of Form 1NPR. You do not have to complete lines 37, 38, and 40-52.

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 50	1.	.00
2. Fill in the amount of your earned income*	2.	.00
3. Addition amount	3.	350.00
4. Add lines 2 and 3. If less than \$1,100, fill in \$1,100	4.	.00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 35c of Form 1NPR	5.	.00

* Earned income includes wages, salaries, tips, scholarships which are reported on a Form W-2, other pay (line 1, federal column), and net earnings from self-employment (lines 6 and 12, federal column).

Line 37 Exemptions

Complete lines 37a and 37b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 37a and 37b on line 37c.

Line 37a

The exemptions allowed for you (and your spouse, if married) on line 37a are equal to:

- 0** - If you are single and can be claimed as a dependent on someone else's return, or if you are married filing jointly and both you and your spouse can be claimed as a dependent on someone else's return.
- 1** - If you are single and cannot be claimed as a dependent on someone else's return, or if you are married filing jointly and either you or your spouse (not both) can be claimed as a dependent on someone else's return.
- 2** - If you are married filing jointly and neither you nor your spouse can be claimed as a dependent on someone else's return.

Additional exemptions are allowed equal to the number of dependents you may claim, which is the number of dependents listed on the front of federal Form 1040 or 1040-SR. Enter an additional exemption for each dependent filled in on federal Form 1040 or 1040-SR.

Line 37b

If you or your spouse were 65 or older on December 31, 2020, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 37b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 37a.

Line 39 Tax

Use the amount on line 38 to find your tax in the Tax Table that starts on page 52. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 38 is \$100,000 or more, use the Tax Computation Worksheet on page 58 to compute your tax. Fill in your tax on line 39.

Line 40 Wisconsin Itemized Deduction Credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

Note If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not use any amounts from Schedule 5K-1 or 3K-1 in the computation of the itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (Form 1040 or 1040-SR) (see **Exceptions** below).

New If you claimed the \$300 above-the-line deduction on line 10b of federal Form 1040, you may not use that amount for purposes of Wisconsin's itemized deduction credit.

Note If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A (Form 1040 or 1040-SR). Write "Wisconsin" at the top of this Schedule A and enclose it with Form 1NPR.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A (Form 1040 or 1040-SR) can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin. If this applies to you, complete the worksheet on the next page to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.
- Interest –
 - paid to purchase a second home located outside Wisconsin
 - paid to purchase a residence which is a boat
 - paid to purchase or hold U.S. government securities
 - mortgage insurance premiums treated as interest
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Line 40 – Wisconsin Itemized Deduction Credit – continued

Worksheet for Medical Care and Long-Term Care Insurance Expenses Claimed for Itemized Deduction Credit

1. Total medical expenses from federal Schedule A (Form 1040 or 1040-SR), line 1 1. _____
2. Deductible medical expenses from federal Schedule A (Form 1040 or 1040-SR), line 4 2. _____
3. Total medical care insurance (MCI) deducted on federal Schedule A (Form 1040 or 1040-SR) (included in line 1 above). If none, skip to line 6 3. _____
4. Ratio of MCI to total medical expenses.
Divide line 3 by line 1 (carry to 4 decimal places) 4. _____
5. Multiply line 2 by line 4 5. _____
6. Long-term care insurance (LTCI) deducted on federal Schedule A (Form 1040 or 1040-SR) (included on line 1 above). If none, skip to line 9 6. _____
7. Ratio of LTCI to total medical expenses. Divide line 6 by line 1 (carry to 4 decimal places) 7. _____
8. Multiply line 2 by line 7 8. _____
9. Add lines 5 and 8 9. _____
10. Subtract line 9 from line 2. If zero or less, fill in 0 (zero) 10. _____
11. MCI deducted on Form 1NPR, lines 15 and 23. If none, skip to line 13 11. _____
12. Subtract line 11 from line 5. If zero or less, fill in 0 (zero) 12. _____
13. LTCI deducted on Form 1NPR, line 15. If none, skip to line 15 13. _____
14. Subtract line 13 from line 8. If zero or less, fill in 0 (zero) 14. _____
15. Wisconsin medical expenses. Add lines 10, 12 and 14. Fill in here and on line 1 of Schedule 1 . 15. _____

Line 41 School Property Tax Credit

Nonresidents – don't fill in any amount on these lines. Nonresidents aren't eligible for the school property tax credit.

Note: If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Part-year and full-year residents – read the following instructions if you paid rent during 2020 for living quarters used as your principal home or property taxes during 2020 on your home.

Note: You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

Special cases

If you paid both property taxes and rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 41a and 41b can't be more than \$300 (\$150 if married filing a separate return or if married filing as head of household).

Married persons filing a joint return Figure your credit by using the rent and property taxes paid by both spouses.

Married persons filing separate returns or married persons filing as head of household Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons who jointly own a home or share rented living quarters When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 41a and 41b.

Line 41a How Do I Figure the Renter's School Property Tax Credit

Step 1 Rent paid in 2020 Fill in on the appropriate line(s) the total rent that you paid in 2020 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don't have to be located in Wisconsin. Don't include any rent that you may claim as a business expense. Don't include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

Line 41a – How Do I Figure the Renters School Property Tax Credit – continued

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2020 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 2020. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2020, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

Step 2 Use the Renter’s School Property Tax Credit Table on the next page to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 41a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

Renter’s Worksheet	
(Complete only if Exception described above applies)	
1. Credit for rent with heat included (from Column 1 of Table on the next page)	1. _____
2. Credit for rent with heat not included (from Column 2 of Table on the next page)	2. _____
3. Add lines 1 and 2. Fill in on line 41a of Form 1NPR*	3. _____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

Line 41a – How Do I Figure the Renter's School Property Tax Credit – continued

Renter's School Property Tax Credit Table*															
If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

* **Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 33.**Line 41b How Do I Figure the Homeowner's School Property Tax Credit****Step 1 Property taxes paid on home in 2020** Fill in the amount of property taxes you *paid* in 2020 on your home. Your home doesn't have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill)
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes)
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land)
- Property taxes that you paid in any year other than 2020

Property taxes are further limited as follows:

- If you bought or sold your home during 2020, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

Line 41b – How Do I Figure the Homeowner's School Property Tax Credit – continued

- b. If you owned a mobile home during 2020, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 41a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you can claim a credit based on \$750 of taxes.

Step 2 Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 41b.

Caution If you are also claiming the renter's credit on line 41a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*														
If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is
\$ 1	\$ 25	\$ 2	\$ 500	\$ 525	\$ 62	\$ 1,000	\$ 1,025	\$ 122	\$ 1,500	\$ 1,525	\$ 182	\$ 2,000	\$ 2,025	\$ 242
25	50	5	525	550	65	1,025	1,050	125	1,525	1,550	185	2,025	2,050	245
50	75	8	550	575	68	1,050	1,075	128	1,550	1,575	188	2,050	2,075	248
75	100	11	575	600	71	1,075	1,100	131	1,575	1,600	191	2,075	2,100	251
100	125	14	600	625	74	1,100	1,125	134	1,600	1,625	194	2,100	2,125	254
125	150	17	625	650	77	1,125	1,150	137	1,625	1,650	197	2,125	2,150	257
150	175	20	650	675	80	1,150	1,175	140	1,650	1,675	200	2,150	2,175	260
175	200	23	675	700	83	1,175	1,200	143	1,675	1,700	203	2,175	2,200	263
200	225	26	700	725	86	1,200	1,225	146	1,700	1,725	206	2,200	2,225	266
225	250	29	725	750	89	1,225	1,250	149	1,725	1,750	209	2,225	2,250	269
250	275	32	750	775	92	1,250	1,275	152	1,750	1,775	212	2,250	2,275	272
275	300	35	775	800	95	1,275	1,300	155	1,775	1,800	215	2,275	2,300	275
300	325	38	800	825	98	1,300	1,325	158	1,800	1,825	218	2,300	2,325	278
325	350	41	825	850	101	1,325	1,350	161	1,825	1,850	221	2,325	2,350	281
350	375	44	850	875	104	1,350	1,375	164	1,850	1,875	224	2,350	2,375	284
375	400	47	875	900	107	1,375	1,400	167	1,875	1,900	227	2,375	2,400	287
400	425	50	900	925	110	1,400	1,425	170	1,900	1,925	230	2,400	2,425	290
425	450	53	925	950	113	1,425	1,450	173	1,925	1,950	233	2,425	2,450	293
450	475	56	950	975	116	1,450	1,475	176	1,950	1,975	236	2,450	2,475	296
475	500	59	975	1,000	119	1,475	1,500	179	1,975	2,000	239	2,475	2,500	299
												2,500 or more		300

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 33.

Line 47 Armed Forces Member Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the armed forces member credit.

Note: If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the armed forces member credit.

Full-year residents – read the instructions that follow.

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty
- You received military pay from the federal government in 2020
- The military pay was for services performed **while stationed outside the United States**

Line 47 – Armed Forces Member Credit – continued

Note: You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Modifications for line 1 on page 16 for information on the exclusion.

The credit is equal to the military pay received for services performed while stationed outside the United States, but not more than \$300.

Line 48 Working Families Tax Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year residents are eligible for the working families tax credit.

Note: If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

Full-year residents – If you are married filing a joint return, read the instructions which follow.

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 31 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 48 of Form 1NPR.
- If the amount on line 31 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 31 of Form 1NPR is \$19,000 or more, leave line 48 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2020
- Line 31 of Form 1NPR is \$18,000 or less
- Line 31 of Form 1NPR is \$19,000 or more
- You may be claimed as a dependent on another person's return.

- | | |
|---|----------|
| 1. Amount from line 46 of Form 1NPR | 1. _____ |
| 2. Amount from line 47 of Form 1NPR plus the total of the first five credits listed in the line 50 instructions | 2. _____ |
| 3. Subtract line 2 from line 1 | 3. _____ |
| 4. Fill in \$19,000 | 4. _____ |
| 5. Fill in amount from line 31 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 48 of Form 1NPR | 8. _____ |

Line 49 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

Line 49 – Married Couple Credit – continued

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 National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1NPR for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

Line 50 Nonrefundable Credits

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose 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.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 50. See page 11 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward (Schedule CF)**
- **Water Consumption Credit Carryforward (Schedule CF)**
- **Biodiesel Fuel Production Credit Carryforward (Schedule CF)**
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward (Schedule CF)**
- **Veteran Employment Credit Carryforward (Schedule CF)**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion (Schedule CF)**
- **Schedule ES – Employee College Savings Account Contribution Credit** The employee college savings account contribution credit is available to employers who contribute an amount into an employee's college savings account. Complete Schedule ES.
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity.
- **Research Facilities Credit Carryforward (Schedule CF)**
- **Schedule LI – Low-Income Housing Credit** The low-income housing credit is available to qualified development owners who are allocated a credit amount by WHEDA. Complete Schedule LI.
- **Schedule HR – Supplement to Federal Historic Rehabilitation Credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A and MA-M – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, and the manufacturing and agriculture credit is passed through to you on Schedule 5K-1 or 3K-1, you may not claim the credit to offset tax imposed on income which is taxable to the entity. See [Schedule MA-M instructions](#) for additional information on the business income limit computation.

- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film Production Services Credit Carryforward – Non-Refundable Portion (Schedule CF)**
- **Schedule MS – Manufacturer's Sales Tax Credit** If you had an unused manufacturer's sales tax credit of \$25,000 or less from 1998 through 2005 that you were unable to use for 2006-2019, complete Schedule MS to determine the amount of carryover credit you may claim.

Line 50 – Nonrefundable Credits – continued

- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC may be able to claim the manufacturing investment credit. See Schedule MI.
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **Schedule DC – Development Zones Credit** Tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity Zone Investment Credit Carryforward (Schedule CF)**
- **Technology Zone Credit Carryforward (Schedule CF)**
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC (Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. See Schedule VC.
- **Schedule VC (Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. See Schedule VC.
- **Electronic Medical Records Credit Carryforward (Schedule CF)**
- **Internet Equipment Credit Carryforward (Schedule CF)**

Line 51 Credit for Net Income Tax Paid to Another State

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 51. Be sure to enter in the space on line 51 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number “99” in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state’s return.

Caution Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on income from services (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state’s return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

Line 54 Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases

If you made any taxable purchases from out-of-state firms during 2020 on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 54 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, jewelry, coins purchased for more than face value, etc.

Example You purchased \$300 of clothing through a catalog or over the internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for \$15 Wisconsin tax ($\$300 \times 5\% = \15) on this purchase.

Note If you do not include an amount on line 54, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Line 54 – Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 54 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax

- | | |
|---|-----------|
| 1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) | \$ _____ |
| 2. Sales and use tax rate (see rate chart) | x _____ % |
| 3. Amount of sales and use tax due for 2020 (line 1 multiplied by tax rate on line 2).
Round this amount to the nearest dollar and fill in on line 54 of Form 1NPR | \$ _____ |

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2020.

- a. If storage, use, or consumption in 2020 was in the following county, the tax rate was 5% from January 1, 2020, through March 31, 2020, and 5.5% thereafter:

Menominee

- b. If storage, use, or consumption in 2020 was in one of the following counties, the tax rate was 5.1% from January 1, 2020, through March 31, 2020, and 5% thereafter:

Racine

Waukesha

- c. If storage, use, or consumption in 2020 was in one of the following counties, the tax rate was 5%:

Manitowoc

Winnebago

- d. If storage, use, or consumption in 2020 was in one of the following counties, that rate was 5.6% from January 1, 2020, through March 31, 2020, and 5.5% thereafter:

Milwaukee

Ozaukee

Washington

Line 55 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 55a through 55h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 55a through 55h and fill in the total on line 55i.

Line 55a Endangered Resources Donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 55a.

Line 55b Cancer Research Donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 55b.

Line 55c Veterans Trust Fund Donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 55c.

Line 55d Multiple Sclerosis Donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 55d.

Line 55e Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 55e.

Line 55f Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 55f.

Line 55 – Donations – continued

Line 55g Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 55g.

Line 55h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 55h.

Amended return only – Fill in the amount of your donations from your original return. If you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file an amended return by October 15, 2022, or if your original return was filed after April 15, 2021, within 18 months of the date your return was filed.

Line 56 Penalties on IRAs, other retirement plans, MSAs, etc.

Note

Nonresidents – don't fill in this line. *Part-year and full-year residents* – fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on IRAs, other qualified retirement plans, etc., from line 6 of federal Schedule 2 (Form 1040 or 1040-SR). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, 51, and 55 of federal Form 5329. Include only if the tax due on this form was paid separately and is not included on line 6 of your federal Schedule 2 (Form 1040 or 1040-SR).
- Tax on excess contributions from line 2 of federal Form 5330.
- Tax on prohibited transactions from lines 3a and 3b of federal Form 5330.
- Section 72(m)(5) excess benefits tax included on line 8c of federal Schedule 2 (Form 1040 or 1040-SR).
- Tax on Archer MSA distributions from line 9b of federal Form 8853.
- Tax on health savings account distributions from line 17b of federal Form 8889.

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 56. Multiply the amount filled in by .33 (33%) and fill in the result on line 56. If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 or 5330 with your Form 1NPR.

Note: You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the modifications for line 9 for "other retirement benefits" for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

Line 57 Other Penalties

If you are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person or inconsistent estate basis reporting, fill in the amount of the penalty on line 57.

- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Visit any department office or contact our Customer Service Bureau at (608) 266-2486 for information on how to compute the penalty.
- **Penalty for underpayment of taxes due to inconsistent estate basis reporting** An inconsistent estate basis reporting occurs if the property basis claimed on a Wisconsin tax return exceeds the property basis determined for federal estate tax purposes. The penalty is equal to 20% of the portion of any underpayment of taxes due to the inconsistent estate basis reporting.

Line 59 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 [or W-2c if corrected], W-2G, 1042-S, 1099-G, 1099-R, 1099-MISC, and 1099-NEC or from a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 59. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

Line 59 – Wisconsin Income Tax Withheld – continued

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

CAUTION Nonresident entertainers who are claiming credit for cash deposit or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as withholding on line 59. Do **not** claim such amounts as estimated tax paid on line 60. Submit a copy of Form WT-11 with your Wisconsin income tax return.

DO NOT:

- Claim credit for tax withheld for other states
- Claim amounts marked social security or Medicare tax withheld
- Claim credit for federal tax withheld
- Include withholding statements from other tax years
- Write on, change, or attempt to correct the amounts on your withholding statements
- Claim Wisconsin withholding from a tax-option (S) corporation or partnership, if it elected to be taxed at the entity level and claimed a refund of the pass-through withholding or a written request was submitted to apply the withholding against the tax liability at the entity level

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read
2. Show withholding was paid to Wisconsin

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

Line 60 2020 Wisconsin Estimated Tax Paid and Amount Applied From 2019 Return

Fill in any payments you made on your 2020 estimated Wisconsin income tax (2020 Form 1-ES). This includes any extension payments made on 2020 Form 1-ES. Include any overpayment from your 2019 return that you were allowed as credit to your 2020 Wisconsin estimated tax.

Note

Check your estimated tax payments Before filling in line 60, check the amount of your estimated tax payments on the department's website at <https://www.revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx>. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

If you are married filing a joint return, fill in the total of:

- Any separate estimated tax payments made by each spouse
- Any joint estimated tax payments
- Any overpayments from your 2019 returns that you and your spouse were allowed as credit to 2020 Wisconsin estimated tax

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 2020.

Name change If you changed your name because of marriage or divorce, and you made estimated tax payments using your former name, paper clip a statement to the front of Form 1NPR. On the statement, explain all the payments you and your spouse made for 2020 and the name(s) and social security number(s) under which you made them.

Note

If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 60. Withholding from a pass-through entity should be included on line 59.

CAUTION Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as withholding on line 59. Do **not** claim such amounts on line 60.

Line 61 Earned Income Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

Line 61 – Earned Income Credit – continued

→ If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 61.

Step 1 Fill in the **number** of children who meet the requirements of a “qualifying child” for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a “qualifying child”).

Step 2 Fill in the federal earned income credit from line 27 of federal Form 1040 or 1040-SR.

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 61. This is your Wisconsin earned income credit.

Enclosures with your return You must enclose a copy of your completed federal Schedule EIC with Form 1NPR. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. Failure to provide this information may delay your refund.

Note: If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 61. Write “EIC” in the space to the right of line 61. Complete your return through line 66 of Form 1NPR. Enclose a copy of your federal return (Form 1040 or 1040-SR) with your Form 1NPR.

Line 62 Farmland Preservation Credit

Nonresidents and part-year residents – don’t fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

Note: If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 17 of your Schedule FC on line 62a. Fill in the amount from line 13 of Schedule FC-A on line 62b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form 1NPR.

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

Line 63 Repayment Credit

If you repaid during 2020, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 2020.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 63 of Form 1NPR. Enclose a statement showing how you computed your credit.

Line 64 Homestead Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

Note: If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 64. Enclose your completed Schedule H with Form 1NPR.

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

Line 65 Eligible Veterans and Surviving Spouses Property Tax Credit

Nonresidents – don't fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. *Part-year and full-year residents* – read the instructions below.

Who may claim the credit An eligible unmarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note:** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

An "eligible unmarried surviving spouse" means an unmarried surviving spouse, as certified by the Wisconsin Department of Veterans Affairs (WDVA), of an individual who meets all of the following conditions:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes
 4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14)

"Eligible veteran" means an individual who is certified by the WDVA as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability

Computing the credit The credit is equal to the property taxes paid by the claimant during the year on the claimant's principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense. "Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multi-dwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Line 65 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

Complete Worksheet 1 if your principal dwelling is located on more than one acre of land.

If your property contains land assessed as agricultural, complete Worksheet 2. You may have to contact your municipality to find the value of land which contains multiple classifications (agricultural, undeveloped, other, etc.).

Worksheet 1 – Property Tax Bill Shows More than 1 Acre of Land

- | | |
|---|----------|
| 1. Assessed value of land (from tax bill) | 1. _____ |
| 2. Number of acres of land | 2. _____ |
| 3. Divide line 1 by line 2 | 3. _____ |
| 4. Assessed value of principal dwelling | 4. _____ |
| 5. Add line 3 and line 4 | 5. _____ |
| 6. Total assessed value of all land and improvements (from tax bill) | 6. _____ |
| 7. Divide line 5 by line 6 | 7. _____ |
| 8. Net property taxes paid | 8. _____ |
| 9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit | 9. _____ |

Worksheet 2 – Property Tax Bill Contains Agricultural Land

Part I

- | | |
|--|----------|
| 1. Value of land from property tax bill, residential | 1. _____ |
| 2. Value of land from property tax bill, other | 2. _____ |
| 3. Value of land from property tax bill, undeveloped | 3. _____ |
| 4. Value of land from property tax bill, agricultural | 4. _____ |
| 5. Value of land from property tax bill, agricultural forest | 5. _____ |
| 6. Value of land from property tax bill, forest | 6. _____ |
| 7. Total value of land (add lines 1 through 6) | 7. _____ |

Part II

- | | |
|---|-----------|
| 1. Total value of all land (from Part I, line 7) | 1. _____ |
| 2. Value of residential land | 2. _____ |
| 3. Number of acres of residential land | 3. _____ |
| 4. Divide line 2 by line 3 | 4. _____ |
| 5. Value of improvements | 5. _____ |
| 6. Total value of all land and improvements | 6. _____ |
| 7. Divide line 5 by line 6 | 7. _____ |
| 8. Net property taxes paid | 8. _____ |
| 9. Multiply line 8 by line 7 | 9. _____ |
| 10. Subtract line 9 from line 8 | 10. _____ |
| 11. Divide line 4 by line 1 | 11. _____ |
| 12. Multiply line 11 by line 10 | 12. _____ |
| 13. Add line 9 and line 12. This is the amount of property tax allowed for the credit | 13. _____ |

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants in common, use only that part of property taxes paid that reflects the ownership percentage of the claimant. (See **Exceptions** below.)

Exceptions

- **Married filing a joint return** If property is owned by an eligible veteran and spouse as joint tenants, tenants in common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling (subject to the 1-acre limitation).

Line 65 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

- **Married filing a separate return** If property is owned by an eligible veteran and spouse as joint tenants, tenants in common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the one acre limitation).

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, "property taxes" include monthly mobile home municipal permit fees you paid to the municipality. If you paid the fee directly to the landowner, or community licensee, include proof of payment by the landowner or community licensee to the municipality.

If you did not own your principal dwelling but were required to pay the property taxes as rent, you may claim the credit based on the property taxes paid during the year if all of the following are met:

- The rental unit must be the principal dwelling of the eligible veteran or surviving spouse
- The principal dwelling must be located in Wisconsin
- The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord
- The eligible veteran or surviving spouse must pay the property taxes directly to the municipality

A copy of the agreement with the landlord and proof of payment to the municipality must be included with the Wisconsin income tax return.

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of eligibility for the credit If you did not claim the credit in a prior year, before claiming the credit for 2020, you must request certification from the WDVA indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the internet at dva.wi.gov/Pages/home.aspx. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, Attn: Wisconsin Veterans Property Tax Credit, 201 W. Washington Ave., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

Note: You do not have to obtain certification from the WDVA for 2020 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a certification with your return.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2020, and the certification (if required) received from the WDVA with your return.

Line 66 Refundable Credits from Schedule CR

If you are claiming any of the refundable credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 40 of Schedule CR on line 66. See page 11 for information on obtaining Schedule CR.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs Tax Credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.
- **Schedule BD – Business Development Credit** The credit is based on wages paid to eligible employees, training costs, and personal and real property investment. The credit is available to taxpayers who are certified by the WEDC. See Schedule BD.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Schedule EIT – Electronics and Information Technology Manufacturing Zone Credit** The credit is based on payroll and capital expenditures in the zone. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule EIT.

Line 66 – Refundable Credits from Schedule CR – continued

Note

No interest is paid on refunds issued for the enterprise zone jobs credit, jobs tax credit, business development credit, or electronics and information technology manufacturing zone credit.

Line 67 Amount Previously Paid

Amended return only – Complete this line only if this is an amended 2020 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2020 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

Line 69 Amount Previously Refunded

Amended return only – Complete this line only if this is an amended 2020 Form 1NPR. Fill in the refund from your original 2020 return (not including the amount applied to your 2020 estimated tax). This is generally the amount from line 72 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2020 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 67 instead of line 69.

Line 71 Amount You Overpaid

If line 70 is more than line 58, subtract line 58 from line 70 and fill in the difference on line 71. This is the amount you overpaid.

Amended return only – If the amount on line 71 (amount you overpaid) is less than the amount applied to your estimated tax on line 73, do not complete line 71. Instead, subtract line 71 from line 73 and fill in the result on line 74. This is the amount you owe.

Note: If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 75 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 71, reduce the amount on line 71 by the amount of underpayment interest on line 75.

Line 72 Refund

Fill in on line 72 the amount from line 71 that you want refunded to you. The department may not issue a refund before March 1 unless both the individual and the individual’s employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

Note: If you are divorced, see item 7 on page 7. You may be required to enclose a copy of your judgment of divorce with your return.

Amended return only – We will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 2020 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2021 estimated tax.

Line 73 Amount Applied to 2021 Estimated Tax

Fill in on line 73 the amount, if any, of the overpayment on line 71 you want applied to your 2021 estimated tax.

If you are married filing a joint return, we will apply the amount on line 73 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 73 to your separate estimated tax.

Amended return only – If this is an amended return, the amount to fill in on line 73 will generally be the amount to be applied to your 2021 estimated tax from line 73 of your original Form 1NPR. However, if you file your amended return by January 15, 2022, you may increase or reduce this amount.

Line 74 Amount You Owe

If the amount on line 58 is more than the amount on line 70, subtract line 70 from line 58 and fill in the difference on line 74. This is the amount you owe with your return.

Line 74 – Amount You Owe – continued

Amended return only – If the amount on line 58 is more than the amount on line 70, subtract line 70 from line 58 and add the amount on line 73 (amount applied to estimated tax) to the result. This is the amount you owe. Fill in the amount you owe on line 74.

Note If the amount you owe with your return is \$500 or more or you made late estimated tax payments, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 75 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 75 in the amount you fill in on line 74.

You can pay online or by check, money order, or credit card. **Do not** include any 2021 estimated tax payments in your check, money order, or amount you charge. Instead, make the estimated tax payments separately.

To pay online Go to the department’s website at: <https://tap.revenue.wi.gov/pay>.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer’s name on the memo line of the check.

If you e-filed your return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by internet the service provider and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1NPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

ACI Payments, Inc.
1-800-2PAY-TAX (1-800-272-9829)
1-800-487-4567 (Customer Service)
[officialpayments.com](https://www.officialpayments.com)

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount.

For more information concerning payments, go to www.revenue.wi.gov/Pages/FAQS/ise-payment.aspx. To obtain the Payment Plan Request (Form A-771) go to www.revenue.wi.gov/DORForms/a-771.pdf. To file an installment agreement request electronically, go to www.revenue.wi.gov/Pages/HTML/payplan.aspx.

Note: Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the IRS to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

Line 75 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see **Estimated Tax Payments Required for Next Year** on page 9.

Underpayment interest applies if either of the following occurs:

- Line 74 is at least \$500 and it is more than 10% of the tax shown on your return.
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 53 minus the amounts on lines 61 through 66.

Line 75 – Underpayment Interest – continued

Exceptions You will not owe underpayment interest if your 2019 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND either of the following applies:

1. **You were a Wisconsin resident for all of 2019**, and you had no tax liability for 2019.
2. The amounts on lines 59 and 60 on your 2020 return are at least as much as the tax shown on your 2019 return. This exception does not apply if you did not file a 2019 Wisconsin return. Your estimated tax payments for 2020 must have been made on time and for the required amount.

The “tax shown on your 2019 return” is the amount on line 53 minus the amounts on lines 61 through 66.

Note

Fill in the exception code in the brackets to the left of line 75 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions for further information on the exception codes.

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2021. Qualified farmers and fishers must fill in exception code “04” in the brackets to the left of line 75. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring underpayment interest

If the **Exceptions** above do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 75. Add the amount of the underpayment interest to any tax due and fill in the total on line 74. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 71. Enclose Schedule U with your Form 1NPR.

Amended return only – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1NPR. Fill in the appropriate exception code in the brackets on line 75 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 75. If the amount of underpayment interest is reduced, put a minus sign (–) in front of the amount on line 75.

If line 71 of Form 1NPR shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 75 to the amount on line 71 of Form 1NPR. Adjust lines 72 and 73 accordingly.

If line 74 of Form 1NPR shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 75 to the amount on line 74 of Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2020 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

If you check “Yes,” you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return
- Call the department for information about the processing of your return or the status of your refund or payment(s)
- Respond to certain department notices about math errors, offsets, and return preparation

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit Form A-222, *Power of Attorney*.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2021 tax return. This is April 15, 2022, for most people.

■ **Sign and date your return** Sign and date your return in the space provided on page 4. Form 1NPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

2020 Standard Deduction Table For Form 1NPR Filers

Caution Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 35b.

If your federal income (line 32 of Form 1NPR) is—		And you are —				If your federal income (line 32 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
Your standard deduction is—						Your standard deduction is—					
0	10,919	11,050	20,470	9,720	14,280	40,000	40,500	8,133	17,058	3,919	8,807
10,919	11,000	11,050	20,470	9,712	14,280	40,500	41,000	8,073	16,959	3,820	8,694
11,000	11,500	11,050	20,470	9,655	14,280	41,000	41,500	8,013	16,861	3,721	8,581
11,500	12,000	11,050	20,470	9,556	14,280	41,500	42,000	7,953	16,762	3,622	8,469
12,000	12,500	11,050	20,470	9,457	14,280	42,000	42,500	7,893	16,663	3,524	8,356
12,500	13,000	11,050	20,470	9,358	14,280	42,500	43,000	7,833	16,564	3,425	8,244
13,000	13,500	11,050	20,470	9,259	14,280	43,000	43,500	7,773	16,465	3,326	8,131
13,500	14,000	11,050	20,470	9,160	14,280	43,500	44,000	7,713	16,366	3,227	8,019
14,000	14,500	11,050	20,470	9,061	14,280	44,000	44,500	7,653	16,267	3,128	7,906
14,500	15,000	11,050	20,470	8,963	14,280	44,500	45,000	7,593	16,168	3,029	7,793
15,000	15,500	11,050	20,470	8,864	14,280	45,000	45,500	7,533	16,069	2,930	7,681
15,500	16,000	11,050	20,470	8,765	14,280	45,500	46,000	7,473	15,971	2,831	7,568
16,000	16,500	11,013	20,470	8,666	14,210	46,000	46,500	7,413	15,872	2,732	7,456
16,500	17,000	10,953	20,470	8,567	14,098	46,500	47,000	7,353	15,773	2,634	7,353
17,000	17,500	10,893	20,470	8,468	13,985	47,000	47,500	7,293	15,674	2,535	7,293
17,500	18,000	10,833	20,470	8,369	13,872	47,500	48,000	7,233	15,575	2,436	7,233
18,000	18,500	10,773	20,470	8,270	13,760	48,000	48,500	7,173	15,476	2,337	7,173
18,500	19,000	10,713	20,470	8,171	13,647	48,500	49,000	7,113	15,377	2,238	7,113
19,000	19,500	10,653	20,470	8,072	13,535	49,000	49,500	7,053	15,278	2,139	7,053
19,500	20,000	10,593	20,470	7,974	13,422	49,500	50,000	6,993	15,179	2,040	6,993
20,000	20,500	10,533	20,470	7,875	13,310	50,000	50,500	6,933	15,080	1,941	6,933
20,500	21,000	10,473	20,470	7,776	13,197	50,500	51,000	6,873	14,982	1,842	6,873
21,000	21,500	10,413	20,470	7,677	13,084	51,000	51,500	6,813	14,883	1,744	6,813
21,500	22,000	10,353	20,470	7,578	12,972	51,500	52,000	6,753	14,784	1,645	6,753
22,000	22,500	10,293	20,470	7,479	12,859	52,000	52,500	6,693	14,685	1,546	6,693
22,500	23,000	10,233	20,470	7,380	12,747	52,500	53,000	6,633	14,586	1,447	6,633
23,000	23,500	10,173	20,421	7,281	12,634	53,000	53,500	6,573	14,487	1,348	6,573
23,500	24,000	10,113	20,322	7,182	12,522	53,500	54,000	6,513	14,388	1,249	6,513
24,000	24,500	10,053	20,223	7,084	12,409	54,000	54,500	6,453	14,289	1,150	6,453
24,500	25,000	9,993	20,124	6,985	12,296	54,500	55,000	6,393	14,190	1,051	6,393
25,000	25,500	9,933	20,025	6,886	12,184	55,000	55,500	6,333	14,092	952	6,333
25,500	26,000	9,873	19,926	6,787	12,071	55,500	56,000	6,273	13,993	854	6,273
26,000	26,500	9,813	19,827	6,688	11,959	56,000	56,500	6,213	13,894	755	6,213
26,500	27,000	9,753	19,728	6,589	11,846	56,500	57,000	6,153	13,795	656	6,153
27,000	27,500	9,693	19,629	6,490	11,734	57,000	57,500	6,093	13,696	557	6,093
27,500	28,000	9,633	19,531	6,391	11,621	57,500	58,000	6,033	13,597	458	6,033
28,000	28,500	9,573	19,432	6,292	11,508	58,000	58,500	5,973	13,498	359	5,973
28,500	29,000	9,513	19,333	6,194	11,396	58,500	59,000	5,913	13,399	260	5,913
29,000	29,500	9,453	19,234	6,095	11,283	59,000	59,500	5,853	13,300	161	5,853
29,500	30,000	9,393	19,135	5,996	11,171	59,500	60,000	5,793	13,202	62	5,793
30,000	30,500	9,333	19,036	5,897	11,058	60,000	60,500	5,733	13,103	0	5,733
30,500	31,000	9,273	18,937	5,798	10,946	60,500	61,000	5,673	13,004	0	5,673
31,000	31,500	9,213	18,838	5,699	10,833	61,000	61,500	5,613	12,905	0	5,613
31,500	32,000	9,153	18,739	5,600	10,720	61,500	62,000	5,553	12,806	0	5,553
32,000	32,500	9,093	18,641	5,501	10,608	62,000	62,500	5,493	12,707	0	5,493
32,500	33,000	9,033	18,542	5,402	10,495	62,500	63,000	5,433	12,608	0	5,433
33,000	33,500	8,973	18,443	5,304	10,383	63,000	63,500	5,373	12,509	0	5,373
33,500	34,000	8,913	18,344	5,205	10,270	63,500	64,000	5,313	12,410	0	5,313
34,000	34,500	8,853	18,245	5,106	10,158	64,000	64,500	5,253	12,312	0	5,253
34,500	35,000	8,793	18,146	5,007	10,045	64,500	65,000	5,193	12,213	0	5,193
35,000	35,500	8,733	18,047	4,908	9,932	65,000	65,500	5,133	12,114	0	5,133
35,500	36,000	8,673	17,948	4,809	9,820	65,500	66,000	5,073	12,015	0	5,073
36,000	36,500	8,613	17,849	4,710	9,707	66,000	66,500	5,013	11,916	0	5,013
36,500	37,000	8,553	17,751	4,611	9,595	66,500	67,000	4,953	11,817	0	4,953
37,000	37,500	8,493	17,652	4,512	9,482	67,000	67,500	4,893	11,718	0	4,893
37,500	38,000	8,433	17,553	4,414	9,369	67,500	68,000	4,833	11,619	0	4,833
38,000	38,500	8,373	17,454	4,315	9,257	68,000	68,500	4,773	11,520	0	4,773
38,500	39,000	8,313	17,355	4,216	9,144	68,500	69,000	4,713	11,422	0	4,713
39,000	39,500	8,253	17,256	4,117	9,032	69,000	69,500	4,653	11,323	0	4,653
39,500	40,000	8,193	17,157	4,018	8,919	69,500	70,000	4,593	11,224	0	4,593

Continued on page 51

2020 Standard Deduction Table For Form 1NPR Filers (continued from page 50)

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If your federal income (line 32 of Form 1NPR) is—		And you are —				If your federal income (line 32 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
Your standard deduction is—						Your standard deduction is—					
70,000	70,500	4,533	11,125	0	4,533	100,000	100,500	933	5,191	0	933
70,500	71,000	4,473	11,026	0	4,473	100,500	101,000	873	5,093	0	873
71,000	71,500	4,413	10,927	0	4,413	101,000	101,500	813	4,994	0	813
71,500	72,000	4,353	10,828	0	4,353	101,500	102,000	753	4,895	0	753
72,000	72,500	4,293	10,729	0	4,293	102,000	102,500	693	4,796	0	693
72,500	73,000	4,233	10,630	0	4,233	102,500	103,000	633	4,697	0	633
73,000	73,500	4,173	10,532	0	4,173	103,000	103,500	573	4,598	0	573
73,500	74,000	4,113	10,433	0	4,113	103,500	104,000	513	4,499	0	513
74,000	74,500	4,053	10,334	0	4,053	104,000	104,500	453	4,400	0	453
74,500	75,000	3,993	10,235	0	3,993	104,500	105,000	393	4,301	0	393
75,000	75,500	3,933	10,136	0	3,933	105,000	105,500	333	4,203	0	333
75,500	76,000	3,873	10,037	0	3,873	105,500	106,000	273	4,104	0	273
76,000	76,500	3,813	9,938	0	3,813	106,000	106,500	213	4,005	0	213
76,500	77,000	3,753	9,839	0	3,753	106,500	107,000	153	3,906	0	153
77,000	77,500	3,693	9,740	0	3,693	107,000	107,500	93	3,807	0	93
77,500	78,000	3,633	9,642	0	3,633	107,500	108,000	33	3,708	0	33
78,000	78,500	3,573	9,543	0	3,573	108,000	108,500	0	3,609	0	0
78,500	79,000	3,513	9,444	0	3,513	108,500	109,000	0	3,510	0	0
79,000	79,500	3,453	9,345	0	3,453	109,000	109,500	0	3,411	0	0
79,500	80,000	3,393	9,246	0	3,393	109,500	110,000	0	3,313	0	0
80,000	80,500	3,333	9,147	0	3,333	110,000	110,500	0	3,214	0	0
80,500	81,000	3,273	9,048	0	3,273	110,500	111,000	0	3,115	0	0
81,000	81,500	3,213	8,949	0	3,213	111,000	111,500	0	3,016	0	0
81,500	82,000	3,153	8,850	0	3,153	111,500	112,000	0	2,917	0	0
82,000	82,500	3,093	8,752	0	3,093	112,000	112,500	0	2,818	0	0
82,500	83,000	3,033	8,653	0	3,033	112,500	113,000	0	2,719	0	0
83,000	83,500	2,973	8,554	0	2,973	113,000	113,500	0	2,620	0	0
83,500	84,000	2,913	8,455	0	2,913	113,500	114,000	0	2,521	0	0
84,000	84,500	2,853	8,356	0	2,853	114,000	114,500	0	2,423	0	0
84,500	85,000	2,793	8,257	0	2,793	114,500	115,000	0	2,324	0	0
85,000	85,500	2,733	8,158	0	2,733	115,000	115,500	0	2,225	0	0
85,500	86,000	2,673	8,059	0	2,673	115,500	116,000	0	2,126	0	0
86,000	86,500	2,613	7,960	0	2,613	116,000	116,500	0	2,027	0	0
86,500	87,000	2,553	7,862	0	2,553	116,500	117,000	0	1,928	0	0
87,000	87,500	2,493	7,763	0	2,493	117,000	117,500	0	1,829	0	0
87,500	88,000	2,433	7,664	0	2,433	117,500	118,000	0	1,730	0	0
88,000	88,500	2,373	7,565	0	2,373	118,000	118,500	0	1,631	0	0
88,500	89,000	2,313	7,466	0	2,313	118,500	119,000	0	1,533	0	0
89,000	89,500	2,253	7,367	0	2,253	119,000	119,500	0	1,434	0	0
89,500	90,000	2,193	7,268	0	2,193	119,500	120,000	0	1,335	0	0
90,000	90,500	2,133	7,169	0	2,133	120,000	120,500	0	1,236	0	0
90,500	91,000	2,073	7,070	0	2,073	120,500	121,000	0	1,137	0	0
91,000	91,500	2,013	6,972	0	2,013	121,000	121,500	0	1,038	0	0
91,500	92,000	1,953	6,873	0	1,953	121,500	122,000	0	939	0	0
92,000	92,500	1,893	6,774	0	1,893	122,000	122,500	0	840	0	0
92,500	93,000	1,833	6,675	0	1,833	122,500	123,000	0	741	0	0
93,000	93,500	1,773	6,576	0	1,773	123,000	123,500	0	643	0	0
93,500	94,000	1,713	6,477	0	1,713	123,500	124,000	0	544	0	0
94,000	94,500	1,653	6,378	0	1,653	124,000	124,500	0	445	0	0
94,500	95,000	1,593	6,279	0	1,593	124,500	125,000	0	346	0	0
95,000	95,500	1,533	6,180	0	1,533	125,000	125,500	0	247	0	0
95,500	96,000	1,473	6,082	0	1,473	125,500	126,000	0	148	0	0
96,000	96,500	1,413	5,983	0	1,413	126,000	126,499	0	49	0	0
96,500	97,000	1,353	5,884	0	1,353	126,499	or over	0	0	0	0
97,000	97,500	1,293	5,785	0	1,293						
97,500	98,000	1,233	5,686	0	1,233						
98,000	98,500	1,173	5,587	0	1,173						
98,500	99,000	1,113	5,488	0	1,113						
99,000	99,500	1,053	5,389	0	1,053						
99,500	100,000	993	5,290	0	993						

2020 TAX TABLE FOR FORM 1NPR FILERS

Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 58.

Example Mr. and Mrs. Smith are filing a joint return. Their income on line 38 of Form 1NPR is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,155. This is the tax amount they must write on line 39 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	28,600	1,270	1,150	1,443
28,600	28,700	1,276	1,155	1,449
28,700	28,800	1,282	1,160	1,455
28,800	28,900	1,288	1,164	1,462
28,900	29,000	1,295	1,169	1,468

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
					3,000			7,000						
					3,000	3,100	108	108	108	7,000	7,100	250	250	250
					3,100	3,200	112	112	112	7,100	7,200	253	253	253
					3,200	3,300	115	115	115	7,200	7,300	257	257	257
					3,300	3,400	119	119	119	7,300	7,400	260	260	260
					3,400	3,500	122	122	122	7,400	7,500	264	264	264
					3,500	3,600	126	126	126	7,500	7,600	267	267	267
					3,600	3,700	129	129	129	7,600	7,700	271	271	271
					3,700	3,800	133	133	133	7,700	7,800	274	274	274
					3,800	3,900	136	136	136	7,800	7,900	278	278	278
					3,900	4,000	140	140	140	7,900	8,000	281	281	281
					4,000			8,000						
					4,000	4,100	143	143	143	8,000	8,100	285	285	286
					4,100	4,200	147	147	147	8,100	8,200	289	289	290
					4,200	4,300	150	150	150	8,200	8,300	292	292	295
					4,300	4,400	154	154	154	8,300	8,400	296	296	300
4,400	4,500	158	158	158	8,400	8,500	299	299	304					
4,500	4,600	161	161	161	8,500	8,600	303	303	309					
4,600	4,700	165	165	165	8,600	8,700	306	306	314					
4,700	4,800	168	168	168	8,700	8,800	310	310	318					
4,800	4,900	172	172	172	8,800	8,900	313	313	323					
4,900	5,000	175	175	175	8,900	9,000	317	317	328					
1,000		5,000			9,000									
1,000	1,100	37	37	37	5,000	5,100	179	179	179	9,000	9,100	320	320	332
1,100	1,200	41	41	41	5,100	5,200	182	182	182	9,100	9,200	324	324	337
1,200	1,300	44	44	44	5,200	5,300	186	186	186	9,200	9,300	327	327	342
1,300	1,400	48	48	48	5,300	5,400	189	189	189	9,300	9,400	331	331	346
1,400	1,500	51	51	51	5,400	5,500	193	193	193	9,400	9,500	335	335	351
1,500	1,600	55	55	55	5,500	5,600	196	196	196	9,500	9,600	338	338	355
1,600	1,700	58	58	58	5,600	5,700	200	200	200	9,600	9,700	342	342	360
1,700	1,800	62	62	62	5,700	5,800	204	204	204	9,700	9,800	345	345	365
1,800	1,900	65	65	65	5,800	5,900	207	207	207	9,800	9,900	349	349	369
1,900	2,000	69	69	69	5,900	6,000	211	211	211	9,900	10,000	352	352	374
2,000		6,000			10,000									
2,000	2,100	73	73	73	6,000	6,100	214	214	214	10,000	10,100	356	356	379
2,100	2,200	76	76	76	6,100	6,200	218	218	218	10,100	10,200	359	359	383
2,200	2,300	80	80	80	6,200	6,300	221	221	221	10,200	10,300	363	363	388
2,300	2,400	83	83	83	6,300	6,400	225	225	225	10,300	10,400	366	366	393
2,400	2,500	87	87	87	6,400	6,500	228	228	228	10,400	10,500	370	370	397
2,500	2,600	90	90	90	6,500	6,600	232	232	232	10,500	10,600	373	373	402
2,600	2,700	94	94	94	6,600	6,700	235	235	235	10,600	10,700	377	377	407
2,700	2,800	97	97	97	6,700	6,800	239	239	239	10,700	10,800	381	381	411
2,800	2,900	101	101	101	6,800	6,900	242	242	242	10,800	10,900	384	384	416
2,900	3,000	104	104	104	6,900	7,000	246	246	246	10,900	11,000	388	388	421

Continued on next page

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
11,000					17,000					23,000				
11,000	11,100	391	391	425	17,000	17,100	660	616	722	23,000	23,100	939	895	1,098
11,100	11,200	395	395	430	17,100	17,200	665	620	728	23,100	23,200	944	899	1,104
11,200	11,300	398	398	435	17,200	17,300	669	625	734	23,200	23,300	948	904	1,111
11,300	11,400	402	402	439	17,300	17,400	674	630	741	23,300	23,400	953	909	1,117
11,400	11,500	405	405	444	17,400	17,500	679	634	747	23,400	23,500	958	913	1,123
11,500	11,600	409	409	448	17,500	17,600	683	639	753	23,500	23,600	962	918	1,129
11,600	11,700	412	412	453	17,600	17,700	688	644	760	23,600	23,700	967	923	1,136
11,700	11,800	416	416	458	17,700	17,800	693	648	766	23,700	23,800	972	927	1,142
11,800	11,900	419	419	462	17,800	17,900	697	653	772	23,800	23,900	976	932	1,148
11,900	12,000	423	423	467	17,900	18,000	702	658	778	23,900	24,000	981	937	1,155
12,000					18,000					24,000				
12,000	12,100	427	427	472	18,000	18,100	706	662	785	24,000	24,100	987	941	1,161
12,100	12,200	432	430	476	18,100	18,200	711	667	791	24,100	24,200	994	946	1,167
12,200	12,300	437	434	481	18,200	18,300	716	671	797	24,200	24,300	1,000	950	1,173
12,300	12,400	441	437	486	18,300	18,400	720	676	803	24,300	24,400	1,006	955	1,180
12,400	12,500	446	441	490	18,400	18,500	725	681	810	24,400	24,500	1,012	960	1,186
12,500	12,600	451	444	495	18,500	18,600	730	685	816	24,500	24,600	1,019	964	1,192
12,600	12,700	455	448	500	18,600	18,700	734	690	822	24,600	24,700	1,025	969	1,198
12,700	12,800	460	451	504	18,700	18,800	739	695	828	24,700	24,800	1,031	974	1,205
12,800	12,900	465	455	509	18,800	18,900	744	699	835	24,800	24,900	1,038	978	1,211
12,900	13,000	469	458	514	18,900	19,000	748	704	841	24,900	25,000	1,044	983	1,217
13,000					19,000					25,000				
13,000	13,100	474	462	518	19,000	19,100	753	709	847	25,000	25,100	1,050	988	1,224
13,100	13,200	479	466	523	19,100	19,200	758	713	854	25,100	25,200	1,056	992	1,230
13,200	13,300	483	469	528	19,200	19,300	762	718	860	25,200	25,300	1,063	997	1,236
13,300	13,400	488	473	532	19,300	19,400	767	723	866	25,300	25,400	1,069	1,002	1,242
13,400	13,500	493	476	537	19,400	19,500	772	727	872	25,400	25,500	1,075	1,006	1,249
13,500	13,600	497	480	541	19,500	19,600	776	732	879	25,500	25,600	1,081	1,011	1,255
13,600	13,700	502	483	546	19,600	19,700	781	737	885	25,600	25,700	1,088	1,016	1,261
13,700	13,800	507	487	551	19,700	19,800	786	741	891	25,700	25,800	1,094	1,020	1,267
13,800	13,900	511	490	555	19,800	19,900	790	746	897	25,800	25,900	1,100	1,025	1,274
13,900	14,000	516	494	560	19,900	20,000	795	751	904	25,900	26,000	1,107	1,030	1,280
14,000					20,000					26,000				
14,000	14,100	520	497	565	20,000	20,100	799	755	910	26,000	26,100	1,113	1,034	1,286
14,100	14,200	525	501	569	20,100	20,200	804	760	916	26,100	26,200	1,119	1,039	1,292
14,200	14,300	530	504	574	20,200	20,300	809	764	923	26,200	26,300	1,125	1,043	1,299
14,300	14,400	534	508	579	20,300	20,400	813	769	929	26,300	26,400	1,132	1,048	1,305
14,400	14,500	539	512	583	20,400	20,500	818	774	935	26,400	26,500	1,138	1,053	1,311
14,500	14,600	544	515	588	20,500	20,600	823	778	941	26,500	26,600	1,144	1,057	1,318
14,600	14,700	548	519	593	20,600	20,700	827	783	948	26,600	26,700	1,150	1,062	1,324
14,700	14,800	553	522	597	20,700	20,800	832	788	954	26,700	26,800	1,157	1,067	1,330
14,800	14,900	558	526	602	20,800	20,900	837	792	960	26,800	26,900	1,163	1,071	1,336
14,900	15,000	562	529	607	20,900	21,000	841	797	966	26,900	27,000	1,169	1,076	1,343
15,000					21,000					27,000				
15,000	15,100	567	533	611	21,000	21,100	846	802	973	27,000	27,100	1,176	1,081	1,349
15,100	15,200	572	536	616	21,100	21,200	851	806	979	27,100	27,200	1,182	1,085	1,355
15,200	15,300	576	540	621	21,200	21,300	855	811	985	27,200	27,300	1,188	1,090	1,361
15,300	15,400	581	543	625	21,300	21,400	860	816	992	27,300	27,400	1,194	1,095	1,368
15,400	15,500	586	547	630	21,400	21,500	865	820	998	27,400	27,500	1,201	1,099	1,374
15,500	15,600	590	550	634	21,500	21,600	869	825	1,004	27,500	27,600	1,207	1,104	1,380
15,600	15,700	595	554	639	21,600	21,700	874	830	1,010	27,600	27,700	1,213	1,109	1,387
15,700	15,800	600	558	644	21,700	21,800	879	834	1,017	27,700	27,800	1,219	1,113	1,393
15,800	15,900	604	561	648	21,800	21,900	883	839	1,023	27,800	27,900	1,226	1,118	1,399
15,900	16,000	609	565	653	21,900	22,000	888	844	1,029	27,900	28,000	1,232	1,123	1,405
16,000					22,000					28,000				
16,000	16,100	613	569	659	22,000	22,100	892	848	1,035	28,000	28,100	1,238	1,127	1,412
16,100	16,200	618	574	665	22,100	22,200	897	853	1,042	28,100	28,200	1,244	1,132	1,418
16,200	16,300	623	578	672	22,200	22,300	902	857	1,048	28,200	28,300	1,251	1,136	1,424
16,300	16,400	627	583	678	22,300	22,400	906	862	1,054	28,300	28,400	1,257	1,141	1,430
16,400	16,500	632	588	684	22,400	22,500	911	867	1,060	28,400	28,500	1,263	1,146	1,437
16,500	16,600	637	592	691	22,500	22,600	916	871	1,067	28,500	28,600	1,270	1,150	1,443
16,600	16,700	641	597	697	22,600	22,700	920	876	1,073	28,600	28,700	1,276	1,155	1,449
16,700	16,800	646	602	703	22,700	22,800	925	881	1,079	28,700	28,800	1,282	1,160	1,455
16,800	16,900	651	606	709	22,800	22,900	930	885	1,086	28,800	28,900	1,288	1,164	1,462
16,900	17,000	655	611	716	22,900	23,000	934	890	1,092	28,900	29,000	1,295	1,169	1,468

Continued on next page

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
29,000					35,000					41,000				
29,000	29,100	1,301	1,174	1,474	35,000	35,100	1,677	1,504	1,851	41,000	41,100	2,053	1,880	2,227
29,100	29,200	1,307	1,178	1,481	35,100	35,200	1,683	1,510	1,857	41,100	41,200	2,060	1,886	2,233
29,200	29,300	1,313	1,183	1,487	35,200	35,300	1,690	1,516	1,863	41,200	41,300	2,066	1,892	2,239
29,300	29,400	1,320	1,188	1,493	35,300	35,400	1,696	1,522	1,869	41,300	41,400	2,072	1,899	2,246
29,400	29,500	1,326	1,192	1,499	35,400	35,500	1,702	1,529	1,876	41,400	41,500	2,078	1,905	2,252
29,500	29,600	1,332	1,197	1,506	35,500	35,600	1,708	1,535	1,882	41,500	41,600	2,085	1,911	2,258
29,600	29,700	1,339	1,202	1,512	35,600	35,700	1,715	1,541	1,888	41,600	41,700	2,091	1,917	2,264
29,700	29,800	1,345	1,206	1,518	35,700	35,800	1,721	1,547	1,894	41,700	41,800	2,097	1,924	2,271
29,800	29,900	1,351	1,211	1,524	35,800	35,900	1,727	1,554	1,901	41,800	41,900	2,103	1,930	2,277
29,900	30,000	1,357	1,216	1,531	35,900	36,000	1,734	1,560	1,907	41,900	42,000	2,110	1,936	2,283
30,000					36,000					42,000				
30,000	30,100	1,364	1,220	1,537	36,000	36,100	1,740	1,566	1,913	42,000	42,100	2,116	1,942	2,289
30,100	30,200	1,370	1,225	1,543	36,100	36,200	1,746	1,573	1,919	42,100	42,200	2,122	1,949	2,296
30,200	30,300	1,376	1,229	1,550	36,200	36,300	1,752	1,579	1,926	42,200	42,300	2,129	1,955	2,302
30,300	30,400	1,382	1,234	1,556	36,300	36,400	1,759	1,585	1,932	42,300	42,400	2,135	1,961	2,308
30,400	30,500	1,389	1,239	1,562	36,400	36,500	1,765	1,591	1,938	42,400	42,500	2,141	1,968	2,314
30,500	30,600	1,395	1,243	1,568	36,500	36,600	1,771	1,598	1,945	42,500	42,600	2,147	1,974	2,321
30,600	30,700	1,401	1,248	1,575	36,600	36,700	1,777	1,604	1,951	42,600	42,700	2,154	1,980	2,327
30,700	30,800	1,407	1,253	1,581	36,700	36,800	1,784	1,610	1,957	42,700	42,800	2,160	1,986	2,333
30,800	30,900	1,414	1,257	1,587	36,800	36,900	1,790	1,616	1,963	42,800	42,900	2,166	1,993	2,340
30,900	31,000	1,420	1,262	1,593	36,900	37,000	1,796	1,623	1,970	42,900	43,000	2,172	1,999	2,346
31,000					37,000					43,000				
31,000	31,100	1,426	1,267	1,600	37,000	37,100	1,803	1,629	1,976	43,000	43,100	2,179	2,005	2,352
31,100	31,200	1,433	1,271	1,606	37,100	37,200	1,809	1,635	1,982	43,100	43,200	2,185	2,011	2,358
31,200	31,300	1,439	1,276	1,612	37,200	37,300	1,815	1,641	1,988	43,200	43,300	2,191	2,018	2,365
31,300	31,400	1,445	1,281	1,619	37,300	37,400	1,821	1,648	1,995	43,300	43,400	2,198	2,024	2,371
31,400	31,500	1,451	1,285	1,625	37,400	37,500	1,828	1,654	2,001	43,400	43,500	2,204	2,030	2,377
31,500	31,600	1,458	1,290	1,631	37,500	37,600	1,834	1,660	2,007	43,500	43,600	2,210	2,036	2,383
31,600	31,700	1,464	1,295	1,637	37,600	37,700	1,840	1,667	2,014	43,600	43,700	2,216	2,043	2,390
31,700	31,800	1,470	1,299	1,644	37,700	37,800	1,846	1,673	2,020	43,700	43,800	2,223	2,049	2,396
31,800	31,900	1,476	1,304	1,650	37,800	37,900	1,853	1,679	2,026	43,800	43,900	2,229	2,055	2,402
31,900	32,000	1,483	1,309	1,656	37,900	38,000	1,859	1,685	2,032	43,900	44,000	2,235	2,062	2,409
32,000					38,000					44,000				
32,000	32,100	1,489	1,315	1,662	38,000	38,100	1,865	1,692	2,039	44,000	44,100	2,241	2,068	2,415
32,100	32,200	1,495	1,322	1,669	38,100	38,200	1,871	1,698	2,045	44,100	44,200	2,248	2,074	2,421
32,200	32,300	1,502	1,328	1,675	38,200	38,300	1,878	1,704	2,051	44,200	44,300	2,254	2,080	2,427
32,300	32,400	1,508	1,334	1,681	38,300	38,400	1,884	1,710	2,057	44,300	44,400	2,260	2,087	2,434
32,400	32,500	1,514	1,341	1,687	38,400	38,500	1,890	1,717	2,064	44,400	44,500	2,266	2,093	2,440
32,500	32,600	1,520	1,347	1,694	38,500	38,600	1,897	1,723	2,070	44,500	44,600	2,273	2,099	2,446
32,600	32,700	1,527	1,353	1,700	38,600	38,700	1,903	1,729	2,076	44,600	44,700	2,279	2,105	2,452
32,700	32,800	1,533	1,359	1,706	38,700	38,800	1,909	1,736	2,082	44,700	44,800	2,285	2,112	2,459
32,800	32,900	1,539	1,366	1,713	38,800	38,900	1,915	1,742	2,089	44,800	44,900	2,292	2,118	2,465
32,900	33,000	1,545	1,372	1,719	38,900	39,000	1,922	1,748	2,095	44,900	45,000	2,298	2,124	2,471
33,000					39,000					45,000				
33,000	33,100	1,552	1,378	1,725	39,000	39,100	1,928	1,754	2,101	45,000	45,100	2,304	2,131	2,478
33,100	33,200	1,558	1,384	1,731	39,100	39,200	1,934	1,761	2,108	45,100	45,200	2,310	2,137	2,484
33,200	33,300	1,564	1,391	1,738	39,200	39,300	1,940	1,767	2,114	45,200	45,300	2,317	2,143	2,490
33,300	33,400	1,571	1,397	1,744	39,300	39,400	1,947	1,773	2,120	45,300	45,400	2,323	2,149	2,496
33,400	33,500	1,577	1,403	1,750	39,400	39,500	1,953	1,779	2,126	45,400	45,500	2,329	2,156	2,503
33,500	33,600	1,583	1,409	1,756	39,500	39,600	1,959	1,786	2,133	45,500	45,600	2,335	2,162	2,509
33,600	33,700	1,589	1,416	1,763	39,600	39,700	1,966	1,792	2,139	45,600	45,700	2,342	2,168	2,515
33,700	33,800	1,596	1,422	1,769	39,700	39,800	1,972	1,798	2,145	45,700	45,800	2,348	2,174	2,521
33,800	33,900	1,602	1,428	1,775	39,800	39,900	1,978	1,804	2,151	45,800	45,900	2,354	2,181	2,528
33,900	34,000	1,608	1,435	1,782	39,900	40,000	1,984	1,811	2,158	45,900	46,000	2,361	2,187	2,534
34,000					40,000					46,000				
34,000	34,100	1,614	1,441	1,788	40,000	40,100	1,991	1,817	2,164	46,000	46,100	2,367	2,193	2,540
34,100	34,200	1,621	1,447	1,794	40,100	40,200	1,997	1,823	2,170	46,100	46,200	2,373	2,200	2,546
34,200	34,300	1,627	1,453	1,800	40,200	40,300	2,003	1,830	2,177	46,200	46,300	2,379	2,206	2,553
34,300	34,400	1,633	1,460	1,807	40,300	40,400	2,009	1,836	2,183	46,300	46,400	2,386	2,212	2,559
34,400	34,500	1,639	1,466	1,813	40,400	40,500	2,016	1,842	2,189	46,400	46,500	2,392	2,218	2,565
34,500	34,600	1,646	1,472	1,819	40,500	40,600	2,022	1,848	2,195	46,500	46,600	2,398	2,225	2,572
34,600	34,700	1,652	1,478	1,825	40,600	40,700	2,028	1,855	2,202	46,600	46,700	2,404	2,231	2,578
34,700	34,800	1,658	1,485	1,832	40,700	40,800	2,034	1,861	2,208	46,700	46,800	2,411	2,237	2,584
34,800	34,900	1,665	1,491	1,838	40,800	40,900	2,041	1,867	2,214	46,800	46,900	2,417	2,243	2,590
34,900	35,000	1,671	1,497	1,844	40,900	41,000	2,047	1,873	2,220	46,900	47,000	2,423	2,250	2,597

Continued on next page

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					53,000					59,000				
47,000	47,100	2,430	2,256	2,603	53,000	53,100	2,806	2,632	2,979	59,000	59,100	3,182	3,008	3,355
47,100	47,200	2,436	2,262	2,609	53,100	53,200	2,812	2,638	2,985	59,100	59,200	3,188	3,015	3,362
47,200	47,300	2,442	2,268	2,615	53,200	53,300	2,818	2,645	2,992	59,200	59,300	3,194	3,021	3,368
47,300	47,400	2,448	2,275	2,622	53,300	53,400	2,825	2,651	2,998	59,300	59,400	3,201	3,027	3,374
47,400	47,500	2,455	2,281	2,628	53,400	53,500	2,831	2,657	3,004	59,400	59,500	3,207	3,033	3,380
47,500	47,600	2,461	2,287	2,634	53,500	53,600	2,837	2,663	3,010	59,500	59,600	3,213	3,040	3,387
47,600	47,700	2,467	2,294	2,641	53,600	53,700	2,843	2,670	3,017	59,600	59,700	3,220	3,046	3,393
47,700	47,800	2,473	2,300	2,647	53,700	53,800	2,850	2,676	3,023	59,700	59,800	3,226	3,052	3,399
47,800	47,900	2,480	2,306	2,653	53,800	53,900	2,856	2,682	3,029	59,800	59,900	3,232	3,058	3,405
47,900	48,000	2,486	2,312	2,659	53,900	54,000	2,862	2,689	3,036	59,900	60,000	3,238	3,065	3,412
48,000					54,000					60,000				
48,000	48,100	2,492	2,319	2,666	54,000	54,100	2,868	2,695	3,042	60,000	60,100	3,245	3,071	3,418
48,100	48,200	2,498	2,325	2,672	54,100	54,200	2,875	2,701	3,048	60,100	60,200	3,251	3,077	3,424
48,200	48,300	2,505	2,331	2,678	54,200	54,300	2,881	2,707	3,054	60,200	60,300	3,257	3,084	3,431
48,300	48,400	2,511	2,337	2,684	54,300	54,400	2,887	2,714	3,061	60,300	60,400	3,263	3,090	3,437
48,400	48,500	2,517	2,344	2,691	54,400	54,500	2,893	2,720	3,067	60,400	60,500	3,270	3,096	3,443
48,500	48,600	2,524	2,350	2,697	54,500	54,600	2,900	2,726	3,073	60,500	60,600	3,276	3,102	3,449
48,600	48,700	2,530	2,356	2,703	54,600	54,700	2,906	2,732	3,079	60,600	60,700	3,282	3,109	3,456
48,700	48,800	2,536	2,363	2,709	54,700	54,800	2,912	2,739	3,086	60,700	60,800	3,288	3,115	3,462
48,800	48,900	2,542	2,369	2,716	54,800	54,900	2,919	2,745	3,092	60,800	60,900	3,295	3,121	3,468
48,900	49,000	2,549	2,375	2,722	54,900	55,000	2,925	2,751	3,098	60,900	61,000	3,301	3,127	3,474
49,000					55,000					61,000				
49,000	49,100	2,555	2,381	2,728	55,000	55,100	2,931	2,758	3,105	61,000	61,100	3,307	3,134	3,481
49,100	49,200	2,561	2,388	2,735	55,100	55,200	2,937	2,764	3,111	61,100	61,200	3,314	3,140	3,487
49,200	49,300	2,567	2,394	2,741	55,200	55,300	2,944	2,770	3,117	61,200	61,300	3,320	3,146	3,493
49,300	49,400	2,574	2,400	2,747	55,300	55,400	2,950	2,776	3,123	61,300	61,400	3,326	3,153	3,500
49,400	49,500	2,580	2,406	2,753	55,400	55,500	2,956	2,783	3,130	61,400	61,500	3,332	3,159	3,506
49,500	49,600	2,586	2,413	2,760	55,500	55,600	2,962	2,789	3,136	61,500	61,600	3,339	3,165	3,512
49,600	49,700	2,593	2,419	2,766	55,600	55,700	2,969	2,795	3,142	61,600	61,700	3,345	3,171	3,518
49,700	49,800	2,599	2,425	2,772	55,700	55,800	2,975	2,801	3,148	61,700	61,800	3,351	3,178	3,525
49,800	49,900	2,605	2,431	2,778	55,800	55,900	2,981	2,808	3,155	61,800	61,900	3,357	3,184	3,531
49,900	50,000	2,611	2,438	2,785	55,900	56,000	2,988	2,814	3,161	61,900	62,000	3,364	3,190	3,537
50,000					56,000					62,000				
50,000	50,100	2,618	2,444	2,791	56,000	56,100	2,994	2,820	3,167	62,000	62,100	3,370	3,196	3,543
50,100	50,200	2,624	2,450	2,797	56,100	56,200	3,000	2,827	3,173	62,100	62,200	3,376	3,203	3,550
50,200	50,300	2,630	2,457	2,804	56,200	56,300	3,006	2,833	3,180	62,200	62,300	3,383	3,209	3,556
50,300	50,400	2,636	2,463	2,810	56,300	56,400	3,013	2,839	3,186	62,300	62,400	3,389	3,215	3,562
50,400	50,500	2,643	2,469	2,816	56,400	56,500	3,019	2,845	3,192	62,400	62,500	3,395	3,222	3,568
50,500	50,600	2,649	2,475	2,822	56,500	56,600	3,025	2,852	3,199	62,500	62,600	3,401	3,228	3,575
50,600	50,700	2,655	2,482	2,829	56,600	56,700	3,031	2,858	3,205	62,600	62,700	3,408	3,234	3,581
50,700	50,800	2,661	2,488	2,835	56,700	56,800	3,038	2,864	3,211	62,700	62,800	3,414	3,240	3,587
50,800	50,900	2,668	2,494	2,841	56,800	56,900	3,044	2,870	3,217	62,800	62,900	3,420	3,247	3,594
50,900	51,000	2,674	2,500	2,847	56,900	57,000	3,050	2,877	3,224	62,900	63,000	3,426	3,253	3,600
51,000					57,000					63,000				
51,000	51,100	2,680	2,507	2,854	57,000	57,100	3,057	2,883	3,230	63,000	63,100	3,433	3,259	3,606
51,100	51,200	2,687	2,513	2,860	57,100	57,200	3,063	2,889	3,236	63,100	63,200	3,439	3,265	3,612
51,200	51,300	2,693	2,519	2,866	57,200	57,300	3,069	2,895	3,242	63,200	63,300	3,445	3,272	3,619
51,300	51,400	2,699	2,526	2,873	57,300	57,400	3,075	2,902	3,249	63,300	63,400	3,452	3,278	3,625
51,400	51,500	2,705	2,532	2,879	57,400	57,500	3,082	2,908	3,255	63,400	63,500	3,458	3,284	3,631
51,500	51,600	2,712	2,538	2,885	57,500	57,600	3,088	2,914	3,261	63,500	63,600	3,464	3,290	3,637
51,600	51,700	2,718	2,544	2,891	57,600	57,700	3,094	2,921	3,268	63,600	63,700	3,470	3,297	3,644
51,700	51,800	2,724	2,551	2,898	57,700	57,800	3,100	2,927	3,274	63,700	63,800	3,477	3,303	3,650
51,800	51,900	2,730	2,557	2,904	57,800	57,900	3,107	2,933	3,280	63,800	63,900	3,483	3,309	3,656
51,900	52,000	2,737	2,563	2,910	57,900	58,000	3,113	2,939	3,286	63,900	64,000	3,489	3,316	3,663
52,000					58,000					64,000				
52,000	52,100	2,743	2,569	2,916	58,000	58,100	3,119	2,946	3,293	64,000	64,100	3,495	3,322	3,669
52,100	52,200	2,749	2,576	2,923	58,100	58,200	3,125	2,952	3,299	64,100	64,200	3,502	3,328	3,675
52,200	52,300	2,756	2,582	2,929	58,200	58,300	3,132	2,958	3,305	64,200	64,300	3,508	3,334	3,681
52,300	52,400	2,762	2,588	2,935	58,300	58,400	3,138	2,964	3,311	64,300	64,400	3,514	3,341	3,688
52,400	52,500	2,768	2,595	2,941	58,400	58,500	3,144	2,971	3,318	64,400	64,500	3,520	3,347	3,694
52,500	52,600	2,774	2,601	2,948	58,500	58,600	3,151	2,977	3,324	64,500	64,600	3,527	3,353	3,700
52,600	52,700	2,781	2,607	2,954	58,600	58,700	3,157	2,983	3,330	64,600	64,700	3,533	3,359	3,706
52,700	52,800	2,787	2,613	2,960	58,700	58,800	3,163	2,990	3,336	64,700	64,800	3,539	3,366	3,713
52,800	52,900	2,793	2,620	2,967	58,800	58,900	3,169	2,996	3,343	64,800	64,900	3,546	3,372	3,719
52,900	53,000	2,799	2,626	2,973	58,900	59,000	3,176	3,002	3,349	64,900	65,000	3,552	3,378	3,725

Continued on next page

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
65,000					71,000					77,000				
65,000	65,100	3,558	3,385	3,732	71,000	71,100	3,934	3,761	4,108	77,000	77,100	4,311	4,137	4,484
65,100	65,200	3,564	3,391	3,738	71,100	71,200	3,941	3,767	4,114	77,100	77,200	4,317	4,143	4,490
65,200	65,300	3,571	3,397	3,744	71,200	71,300	3,947	3,773	4,120	77,200	77,300	4,323	4,149	4,496
65,300	65,400	3,577	3,403	3,750	71,300	71,400	3,953	3,780	4,127	77,300	77,400	4,329	4,156	4,503
65,400	65,500	3,583	3,410	3,757	71,400	71,500	3,959	3,786	4,133	77,400	77,500	4,336	4,162	4,509
65,500	65,600	3,589	3,416	3,763	71,500	71,600	3,966	3,792	4,139	77,500	77,600	4,342	4,168	4,515
65,600	65,700	3,596	3,422	3,769	71,600	71,700	3,972	3,798	4,145	77,600	77,700	4,348	4,175	4,522
65,700	65,800	3,602	3,428	3,775	71,700	71,800	3,978	3,805	4,152	77,700	77,800	4,354	4,181	4,528
65,800	65,900	3,608	3,435	3,782	71,800	71,900	3,984	3,811	4,158	77,800	77,900	4,361	4,187	4,534
65,900	66,000	3,615	3,441	3,788	71,900	72,000	3,991	3,817	4,164	77,900	78,000	4,367	4,193	4,540
66,000					72,000					78,000				
66,000	66,100	3,621	3,447	3,794	72,000	72,100	3,997	3,823	4,170	78,000	78,100	4,373	4,200	4,547
66,100	66,200	3,627	3,454	3,800	72,100	72,200	4,003	3,830	4,177	78,100	78,200	4,379	4,206	4,553
66,200	66,300	3,633	3,460	3,807	72,200	72,300	4,010	3,836	4,183	78,200	78,300	4,386	4,212	4,559
66,300	66,400	3,640	3,466	3,813	72,300	72,400	4,016	3,842	4,189	78,300	78,400	4,392	4,218	4,565
66,400	66,500	3,646	3,472	3,819	72,400	72,500	4,022	3,849	4,195	78,400	78,500	4,398	4,225	4,572
66,500	66,600	3,652	3,479	3,826	72,500	72,600	4,028	3,855	4,202	78,500	78,600	4,405	4,231	4,578
66,600	66,700	3,658	3,485	3,832	72,600	72,700	4,035	3,861	4,208	78,600	78,700	4,411	4,237	4,584
66,700	66,800	3,665	3,491	3,838	72,700	72,800	4,041	3,867	4,214	78,700	78,800	4,417	4,244	4,590
66,800	66,900	3,671	3,497	3,844	72,800	72,900	4,047	3,874	4,221	78,800	78,900	4,423	4,250	4,597
66,900	67,000	3,677	3,504	3,851	72,900	73,000	4,053	3,880	4,227	78,900	79,000	4,430	4,256	4,603
67,000					73,000					79,000				
67,000	67,100	3,684	3,510	3,857	73,000	73,100	4,060	3,886	4,233	79,000	79,100	4,436	4,262	4,609
67,100	67,200	3,690	3,516	3,863	73,100	73,200	4,066	3,892	4,239	79,100	79,200	4,442	4,269	4,616
67,200	67,300	3,696	3,522	3,869	73,200	73,300	4,072	3,899	4,246	79,200	79,300	4,448	4,275	4,622
67,300	67,400	3,702	3,529	3,876	73,300	73,400	4,079	3,905	4,252	79,300	79,400	4,455	4,281	4,628
67,400	67,500	3,709	3,535	3,882	73,400	73,500	4,085	3,911	4,258	79,400	79,500	4,461	4,287	4,634
67,500	67,600	3,715	3,541	3,888	73,500	73,600	4,091	3,917	4,264	79,500	79,600	4,467	4,294	4,641
67,600	67,700	3,721	3,548	3,895	73,600	73,700	4,097	3,924	4,271	79,600	79,700	4,474	4,300	4,647
67,700	67,800	3,727	3,554	3,901	73,700	73,800	4,104	3,930	4,277	79,700	79,800	4,480	4,306	4,653
67,800	67,900	3,734	3,560	3,907	73,800	73,900	4,110	3,936	4,283	79,800	79,900	4,486	4,312	4,659
67,900	68,000	3,740	3,566	3,913	73,900	74,000	4,116	3,943	4,290	79,900	80,000	4,492	4,319	4,666
68,000					74,000					80,000				
68,000	68,100	3,746	3,573	3,920	74,000	74,100	4,122	3,949	4,296	80,000	80,100	4,499	4,325	4,672
68,100	68,200	3,752	3,579	3,926	74,100	74,200	4,129	3,955	4,302	80,100	80,200	4,505	4,331	4,678
68,200	68,300	3,759	3,585	3,932	74,200	74,300	4,135	3,961	4,308	80,200	80,300	4,511	4,338	4,685
68,300	68,400	3,765	3,591	3,938	74,300	74,400	4,141	3,968	4,315	80,300	80,400	4,517	4,344	4,691
68,400	68,500	3,771	3,598	3,945	74,400	74,500	4,147	3,974	4,321	80,400	80,500	4,524	4,350	4,697
68,500	68,600	3,778	3,604	3,951	74,500	74,600	4,154	3,980	4,327	80,500	80,600	4,530	4,356	4,703
68,600	68,700	3,784	3,610	3,957	74,600	74,700	4,160	3,986	4,333	80,600	80,700	4,536	4,363	4,710
68,700	68,800	3,790	3,617	3,963	74,700	74,800	4,166	3,993	4,340	80,700	80,800	4,542	4,369	4,716
68,800	68,900	3,796	3,623	3,970	74,800	74,900	4,173	3,999	4,346	80,800	80,900	4,549	4,375	4,722
68,900	69,000	3,803	3,629	3,976	74,900	75,000	4,179	4,005	4,352	80,900	81,000	4,555	4,381	4,728
69,000					75,000					81,000				
69,000	69,100	3,809	3,635	3,982	75,000	75,100	4,185	4,012	4,359	81,000	81,100	4,561	4,388	4,735
69,100	69,200	3,815	3,642	3,989	75,100	75,200	4,191	4,018	4,365	81,100	81,200	4,568	4,394	4,741
69,200	69,300	3,821	3,648	3,995	75,200	75,300	4,198	4,024	4,371	81,200	81,300	4,574	4,400	4,747
69,300	69,400	3,828	3,654	4,001	75,300	75,400	4,204	4,030	4,377	81,300	81,400	4,580	4,407	4,754
69,400	69,500	3,834	3,660	4,007	75,400	75,500	4,210	4,037	4,384	81,400	81,500	4,586	4,413	4,760
69,500	69,600	3,840	3,667	4,014	75,500	75,600	4,216	4,043	4,390	81,500	81,600	4,593	4,419	4,766
69,600	69,700	3,847	3,673	4,020	75,600	75,700	4,223	4,049	4,396	81,600	81,700	4,599	4,425	4,772
69,700	69,800	3,853	3,679	4,026	75,700	75,800	4,229	4,055	4,402	81,700	81,800	4,605	4,432	4,779
69,800	69,900	3,859	3,685	4,032	75,800	75,900	4,235	4,062	4,409	81,800	81,900	4,611	4,438	4,785
69,900	70,000	3,865	3,692	4,039	75,900	76,000	4,242	4,068	4,415	81,900	82,000	4,618	4,444	4,791
70,000					76,000					82,000				
70,000	70,100	3,872	3,698	4,045	76,000	76,100	4,248	4,074	4,421	82,000	82,100	4,624	4,450	4,797
70,100	70,200	3,878	3,704	4,051	76,100	76,200	4,254	4,081	4,427	82,100	82,200	4,630	4,457	4,804
70,200	70,300	3,884	3,711	4,058	76,200	76,300	4,260	4,087	4,434	82,200	82,300	4,637	4,463	4,810
70,300	70,400	3,890	3,717	4,064	76,300	76,400	4,267	4,093	4,440	82,300	82,400	4,643	4,469	4,816
70,400	70,500	3,897	3,723	4,070	76,400	76,500	4,273	4,099	4,446	82,400	82,500	4,649	4,476	4,822
70,500	70,600	3,903	3,729	4,076	76,500	76,600	4,279	4,106	4,453	82,500	82,600	4,655	4,482	4,829
70,600	70,700	3,909	3,736	4,083	76,600	76,700	4,285	4,112	4,459	82,600	82,700	4,662	4,488	4,835
70,700	70,800	3,915	3,742	4,089	76,700	76,800	4,292	4,118	4,465	82,700	82,800	4,668	4,494	4,841
70,800	70,900	3,922	3,748	4,095	76,800	76,900	4,298	4,124	4,471	82,800	82,900	4,674	4,501	4,848
70,900	71,000	3,928	3,754	4,101	76,900	77,000	4,304	4,131	4,478	82,900	83,000	4,680	4,507	4,854

Continued on next page

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					89,000					95,000				
83,000	83,100	4,687	4,513	4,860	89,000	89,100	5,063	4,889	5,236	95,000	95,100	5,439	5,266	5,613
83,100	83,200	4,693	4,519	4,866	89,100	89,200	5,069	4,896	5,243	95,100	95,200	5,445	5,272	5,619
83,200	83,300	4,699	4,526	4,873	89,200	89,300	5,075	4,902	5,249	95,200	95,300	5,452	5,278	5,625
83,300	83,400	4,706	4,532	4,879	89,300	89,400	5,082	4,908	5,255	95,300	95,400	5,458	5,284	5,631
83,400	83,500	4,712	4,538	4,885	89,400	89,500	5,088	4,914	5,261	95,400	95,500	5,464	5,291	5,638
83,500	83,600	4,718	4,544	4,891	89,500	89,600	5,094	4,921	5,268	95,500	95,600	5,470	5,297	5,644
83,600	83,700	4,724	4,551	4,898	89,600	89,700	5,101	4,927	5,274	95,600	95,700	5,477	5,303	5,650
83,700	83,800	4,731	4,557	4,904	89,700	89,800	5,107	4,933	5,280	95,700	95,800	5,483	5,309	5,656
83,800	83,900	4,737	4,563	4,910	89,800	89,900	5,113	4,939	5,286	95,800	95,900	5,489	5,316	5,663
83,900	84,000	4,743	4,570	4,917	89,900	90,000	5,119	4,946	5,293	95,900	96,000	5,496	5,322	5,669
84,000					90,000					96,000				
84,000	84,100	4,749	4,576	4,923	90,000	90,100	5,126	4,952	5,299	96,000	96,100	5,502	5,328	5,675
84,100	84,200	4,756	4,582	4,929	90,100	90,200	5,132	4,958	5,305	96,100	96,200	5,508	5,335	5,681
84,200	84,300	4,762	4,588	4,935	90,200	90,300	5,138	4,965	5,312	96,200	96,300	5,514	5,341	5,688
84,300	84,400	4,768	4,595	4,942	90,300	90,400	5,144	4,971	5,318	96,300	96,400	5,521	5,347	5,694
84,400	84,500	4,774	4,601	4,948	90,400	90,500	5,151	4,977	5,324	96,400	96,500	5,527	5,353	5,700
84,500	84,600	4,781	4,607	4,954	90,500	90,600	5,157	4,983	5,330	96,500	96,600	5,533	5,360	5,707
84,600	84,700	4,787	4,613	4,960	90,600	90,700	5,163	4,990	5,337	96,600	96,700	5,539	5,366	5,713
84,700	84,800	4,793	4,620	4,967	90,700	90,800	5,169	4,996	5,343	96,700	96,800	5,546	5,372	5,719
84,800	84,900	4,800	4,626	4,973	90,800	90,900	5,176	5,002	5,349	96,800	96,900	5,552	5,378	5,725
84,900	85,000	4,806	4,632	4,979	90,900	91,000	5,182	5,008	5,355	96,900	97,000	5,558	5,385	5,732
85,000					91,000					97,000				
85,000	85,100	4,812	4,639	4,986	91,000	91,100	5,188	5,015	5,362	97,000	97,100	5,565	5,391	5,738
85,100	85,200	4,818	4,645	4,992	91,100	91,200	5,195	5,021	5,368	97,100	97,200	5,571	5,397	5,744
85,200	85,300	4,825	4,651	4,998	91,200	91,300	5,201	5,027	5,374	97,200	97,300	5,577	5,403	5,750
85,300	85,400	4,831	4,657	5,004	91,300	91,400	5,207	5,034	5,381	97,300	97,400	5,583	5,410	5,757
85,400	85,500	4,837	4,664	5,011	91,400	91,500	5,213	5,040	5,387	97,400	97,500	5,590	5,416	5,763
85,500	85,600	4,843	4,670	5,017	91,500	91,600	5,220	5,046	5,393	97,500	97,600	5,596	5,422	5,769
85,600	85,700	4,850	4,676	5,023	91,600	91,700	5,226	5,052	5,399	97,600	97,700	5,602	5,429	5,776
85,700	85,800	4,856	4,682	5,029	91,700	91,800	5,232	5,059	5,406	97,700	97,800	5,608	5,435	5,782
85,800	85,900	4,862	4,689	5,036	91,800	91,900	5,238	5,065	5,412	97,800	97,900	5,615	5,441	5,788
85,900	86,000	4,869	4,695	5,042	91,900	92,000	5,245	5,071	5,418	97,900	98,000	5,621	5,447	5,794
86,000					92,000					98,000				
86,000	86,100	4,875	4,701	5,048	92,000	92,100	5,251	5,077	5,424	98,000	98,100	5,627	5,454	5,801
86,100	86,200	4,881	4,708	5,054	92,100	92,200	5,257	5,084	5,431	98,100	98,200	5,633	5,460	5,807
86,200	86,300	4,887	4,714	5,061	92,200	92,300	5,264	5,090	5,437	98,200	98,300	5,640	5,466	5,813
86,300	86,400	4,894	4,720	5,067	92,300	92,400	5,270	5,096	5,443	98,300	98,400	5,646	5,472	5,819
86,400	86,500	4,900	4,726	5,073	92,400	92,500	5,276	5,103	5,449	98,400	98,500	5,652	5,479	5,826
86,500	86,600	4,906	4,733	5,080	92,500	92,600	5,282	5,109	5,456	98,500	98,600	5,659	5,485	5,832
86,600	86,700	4,912	4,739	5,086	92,600	92,700	5,289	5,115	5,462	98,600	98,700	5,665	5,491	5,838
86,700	86,800	4,919	4,745	5,092	92,700	92,800	5,295	5,121	5,468	98,700	98,800	5,671	5,498	5,844
86,800	86,900	4,925	4,751	5,098	92,800	92,900	5,301	5,128	5,475	98,800	98,900	5,677	5,504	5,851
86,900	87,000	4,931	4,758	5,105	92,900	93,000	5,307	5,134	5,481	98,900	99,000	5,684	5,510	5,857
87,000					93,000					99,000				
87,000	87,100	4,938	4,764	5,111	93,000	93,100	5,314	5,140	5,487	99,000	99,100	5,690	5,516	5,863
87,100	87,200	4,944	4,770	5,117	93,100	93,200	5,320	5,146	5,493	99,100	99,200	5,696	5,523	5,870
87,200	87,300	4,950	4,776	5,123	93,200	93,300	5,326	5,153	5,500	99,200	99,300	5,702	5,529	5,876
87,300	87,400	4,956	4,783	5,130	93,300	93,400	5,333	5,159	5,506	99,300	99,400	5,709	5,535	5,882
87,400	87,500	4,963	4,789	5,136	93,400	93,500	5,339	5,165	5,512	99,400	99,500	5,715	5,541	5,888
87,500	87,600	4,969	4,795	5,142	93,500	93,600	5,345	5,171	5,518	99,500	99,600	5,721	5,548	5,895
87,600	87,700	4,975	4,802	5,149	93,600	93,700	5,351	5,178	5,525	99,600	99,700	5,728	5,554	5,901
87,700	87,800	4,981	4,808	5,155	93,700	93,800	5,358	5,184	5,531	99,700	99,800	5,734	5,560	5,907
87,800	87,900	4,988	4,814	5,161	93,800	93,900	5,364	5,190	5,537	99,800	99,900	5,740	5,566	5,913
87,900	88,000	4,994	4,820	5,167	93,900	94,000	5,370	5,197	5,544	99,900	100,000	5,746	5,573	5,920
88,000					94,000					<div> \$100,000 or over – use the Tax Computation Worksheet on page 58 </div>				
88,000	88,100	5,000	4,827	5,174	94,000	94,100	5,376	5,203	5,550					
88,100	88,200	5,006	4,833	5,180	94,100	94,200	5,383	5,209	5,556					
88,200	88,300	5,013	4,839	5,186	94,200	94,300	5,389	5,215	5,562					
88,300	88,400	5,019	4,845	5,192	94,300	94,400	5,395	5,222	5,569					
88,400	88,500	5,025	4,852	5,199	94,400	94,500	5,401	5,228	5,575					
88,500	88,600	5,032	4,858	5,205	94,500	94,600	5,408	5,234	5,581					
88,600	88,700	5,038	4,864	5,211	94,600	94,700	5,414	5,240	5,587					
88,700	88,800	5,044	4,871	5,217	94,700	94,800	5,420	5,247	5,594					
88,800	88,900	5,050	4,877	5,224	94,800	94,900	5,427	5,253	5,600					
88,900	89,000	5,057	4,883	5,230	94,900	95,000	5,433	5,259	5,606					

2020 Tax Computation Worksheet – Line 39

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a) Fill in the amount from line 38	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 39
Taxable income. If line 38 is –					
At least \$100,000 but less than \$263,480	\$	x 6.27% (.0627)	\$	\$ 520.53	\$
\$263,480 or over	\$	x 7.65% (.0765)	\$	\$4,156.55	\$

Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

	(a) Fill in the amount from line 38	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 39
Taxable income. If line 38 is –					
At least \$100,000 but less than \$351,310	\$	x 6.27% (.0627)	\$	\$ 694.10	\$
\$351,310 or over	\$	x 7.65% (.0765)	\$	\$5,542.18	\$

Section C – Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

	(a) Fill in the amount from line 38	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 39
Taxable income. If line 38 is –					
At least \$100,000 but less than \$175,660	\$	x 6.27% (.0627)	\$	\$ 347.13	\$
\$175,660 or over	\$	x 7.65% (.0765)	\$	\$2,771.24	\$

Appearing below is an alphabetical listing of Wisconsin school districts. *Full-year and part-year residents* – refer to this listing and find the number of the district in which you lived on December 31, 2020. If you moved out of Wisconsin during 2020, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. *Nonresidents* – don't fill in this line.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLEAR LAKE	1127	GREENFIELD	2303	MCFARLAND	3381	PESHTIGO	4305	STEVENS POINT	5607
ADAMS-FRIENDSHIP	0014	CLINTON	1134	GREEN LAKE	2310	MEDFORD	3409	PEWAUKEE	4312	STOCKBRIDGE	5614
ALBANY	0063	CLINTONVILLE	1141	GREENWOOD	2394	MELLEN	3427	PHELPS	4330	STOUGHTON	5621
ALGOMA	0070	COCHRANE	1155	GRESHAM	2415	MELROSE-MINDORO	3428	PHILLIPS	4347	STRAITFORD	5628
ALMA	0084	FOUNTAIN CITY	1155	HAMILTON	2420	MENASHA	3430	PITTSVILLE	4368	STURGEON BAY	5642
ALMA CENTER	0091	COLBY	1162	HARTFORD UHS	*	MENOMINEE INDIAN	3434	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMOND	0105	COLEMAN	1169	HAYWARD	2478	MENOMONEE FALLS	3437	PLUM CITY	4459	SUPERIOR	5663
BANCROFT	0110	COLFAX	1176	HIGHLAND	2527	MENOMONIE	3444	PLYMOUTH	4473	SURING	5670
ALTOONA	0112	COLUMBUS	1183	HILBERT	2534	MEQUON	3479	PORTAGE	4501		
AMERY	0119	CORNELL	1204	HILLSBORO	2541	THIENSVILLE	3479	PORT EDWARDS	4508	THORP	5726
ANTIGO	0140	CRANDON	1218	HOLMEN	2562	MERCER	3484	PORT WASHINGTON	4515	THREE LAKES	5733
APPLETON	0147	CRIVITZ	1232	HORICON	2576	MERRILL	3500	SAUKVILLE	4515	TIGERTON	5740
ARCADIA	0154	CUBA CITY	1246	HORTONVILLE AREA	2583	MIDDLETON-CROSS	3549	POTOSI	4529	TOMAH	5747
ARGYLE	0161	CUMBERLAND	1260	HOWARD-SUAMICO	2604	PLAINS	3549	POYNETTE	4536	TOMAHAWK	5754
ARROWHEAD UHS	*			HOWARDS GROVE	2605	MILWAUKEE	3612	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	5816
ASHLAND	0170			HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	5816
ASHWAUBENON	0182			HURLEY	2618	MISHCOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ATHENS	0196			HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
AUBURNDALE	0203					MONONA GROVE	3675	PRINCETON	4606		
AUGUSTA	0217					MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
BALDWIN-WOODVILLE	0231					MONTELEONE	3689			UNITY	0238
BANGOR	0245					MONTICELLO	3696	RACINE	4620		
BARABO	0280					MOSINEE	3787	RANDOLPH	4634	VALDERS	5866
BARNEVELD	0287					MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BARRON	0308					MUKWONAGO	3822	REEDSBURG	4753	VIROQUA	5985
BAYFIELD	0315					MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BEAVER DAM	0336							RHINELANDER	4781	WABENO	5992
BEECHER-DUNBAR								RIB LAKE	4795	WASHBURN	6027
								RICE LAKE	4802	WASHINGTON	6069
								RICHLAND	4851	WATERFORD UHS	*
								RIO	4865	WATERLOO	6118
								RIPON AREA	4872	WATERTOWN	6125
								RIVERDALE	4885	WAUKESHA	6174
								RIVER FALLS	4893	WAUNAKEE	6181
								RIVER RIDGE	4904	WAUPACA	6195
								RIVER VALLEY	5523	WAUPUN	6216
								ROSENDALE	4781	WAUSAU	6223
								BRANDON	4956	WAUSAUKEE	6230
								ROSHOLT	4963	WAUTOMA	6237
								ROYALL	1673	WAUWATOSA	6244
										WAUZEKA-STEUBEN	6251
										WEBSTER	6293
										WEST ALLIS-WEST	
										MILWAUKEE	6300
										WEST BEND	6307
										WEST SALEM	6370
										WESTBY	6321
										WEST DE PERE	6328
										WESTFIELD	6335
										WESTON	6354
										WEYAUWEGA	
										FREMONT	6384
										WHITEFISH BAY	6419
										WHITEHALL	6426
										WHITE LAKE	6440
										WHITEWATER	6461
										WHITNALL	6470
										WILD ROSE	6475
										WILLIAMS BAY	6482
										WILMOT UHS	*
										WINNECONNE	6608
										WINTER	6615
										WISCONSIN DELLS	6678
										WISCONSIN HEIGHTS	0469
										WISCONSIN RAPIDS	6685
										WITTENBERG	
										BIRNWOOD	6692
										WONEWOC-UNION	
										CENTER	6713
										WRIGHTSTOWN	6734

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BRIGHTON, #1	0657	GLENDALE		LAC DU FLAMBEAU #1	1848	MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859
BRISTOL, #1	0665	RIVER HILLS	2184	LAKE COUNTRY	3862	NORTH CAPE	4690	SALEM	5068	WALWORTH, JT #1	6022
DOVER, #1	1449	HARTFORD, JT #1	2443	LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SHARON, JT #1	5258	WASHINGTON	
ERIN	1687	HARTLAND		LINN, JT #4	3087	NORTH LAKE LAND	0616	SILVER LAKE, JT #1	5369	CALDWELL	6104
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	LINN, JT #6	3094	NORWAY, JT #7	4011	STONE BANK	3542	WATERFORD, JT #1	6113
FOX POINT, JT #2	1890	HERMAN-NEOSHO		MAPLE DALE		PARIS, JT #1	4235	SWALLOW	3510	WHEATLAND, JT #1	6412
GENEVA, JT #4	2044	RUBICON	2525	INDIAN HILL	1897	RANDALL, JT #1	4627	TREVOR-WILMOT	5780	WOODRUFF, JT #1	6720
GENOA CITY, JT #2	2051	HOLY HILL AREA	2570	MERTON COMMUNITY	3528	RAYMOND, #14	4686	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748

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Address, where to file	7	Research	25, 38, 46	Early withdrawal	28
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Alimony	19, 28	Veteran employment	38	Other	41
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Amounts not taxable	30	Water consumption	38	Physician or psychiatrist grant	30
Archer MSA deduction	30	Working families	37	Private delivery services	7
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Credits		Exemptions	31	Repayment of SUB benefits	30
Angel Investment	8, 39	Extension of time to file	5	Reservists, performing artists and	
Armed forces member	36	Farm income or loss	24	fee-basis government officials	25
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Employee college savings		Jury duty pay	30	Student loan interest	29
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Low-income housing	8, 38	Olympic medals and prize money	30	Kentucky, or Michigan	16
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Legal Residence (Domicile) Questionnaire

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Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, enclose an additional sheet describing your particular circumstances.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please ✓ one: (If married filing joint return check one box for each spouse.)

You Spouse

- ☐ ☐ Full-year Wisconsin resident; did not change domicile from Wisconsin during 2020.
- ☐ ☐ Changed legal residence from Wisconsin during 2020; have not moved back to Wisconsin.
- ☐ ☐ Changed legal residence from Wisconsin during or before 2020; have moved back to Wisconsin.
- ☐ ☐ Changed legal residence to Wisconsin from _____ (state or country) on _____ (date) during 2020; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- ☐ ☐ Was a nonresident of Wisconsin for all of 2020. Resident of _____ (Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2019 or 2020 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
 b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
 c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. _____
2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
 b. Was your job ☐ permanent, ☐ temporary, or ☐ seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:

a. Register to vote? _____	If yes, when? _____	If no, why not? _____
b. Purchase a home? _____	If yes, when? _____	If no, why not? _____
c. Obtain a driver's license? _____	If yes, when? _____	If no, why not? _____
d. Register an auto or other vehicle? _____	If yes, when? _____	If no, why not? _____
e. File resident income tax returns? _____	If yes, what years filed? _____	If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:

a. Performed services for income in Wisconsin? _____	If yes, when? _____
b. Purchased/renewed Wisconsin auto license plates? _____	If yes, when? _____
c. Renewed a Wisconsin driver's license? _____	If yes, when? _____
d. Voted in Wisconsin, in person or by absentee ballot? _____	If yes, when? _____
e. Attended or sent your children to Wisconsin schools? _____	If yes, when? _____
f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____	If yes, when? _____
Type of license? _____ County purchased in? _____	
g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____	
h. Listed Wisconsin as your state of legal residence for purposes of your will? _____	
i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____	If yes, when? _____
j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____	If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2020 tax returns, please explain. _____

