

## Due Date Update

The due dates for filing and making payments for certain 2020 income tax returns have changed. The due dates on this form 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](#).

## Update 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.

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2020, or other tax year beginning \_\_\_\_\_, 2020 ending \_\_\_\_\_, 20\_\_.

Check here if this is an amended return

Complete form using BLACK INK

DO NOT STAPLE

Form fields for personal information: Your legal last name, Legal first name, M.I., Your social security number, Spouse's legal last name, Spouse's legal first name, M.I., Spouse's social security number.

Form fields for address: Home address (number and street), Apt. no., City or post office, State, Zip code, Foreign Country, Foreign province/state/country, Foreign postal code.

Tax district section: Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2020 or before leaving Wisconsin (nonresidents leave blank).

Filing status section: Single, Married filing joint return, Married filing separate return, Head of household, NOT married, Head of household, married.

County of, School district number, Special conditions section.

Resident status section: Check the status that applies. You Spouse. Full-year resident of Wisconsin, Nonresident of Wisconsin, Part-year resident of Wisconsin.

Barcode and Note: Complete residence questionnaire, page 61.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Income tax table with columns: Income, Print numbers like this, NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows include Wages, salaries, tips, Taxable interest, Ordinary dividends, etc.

**Adjustments to Income**

	A. Federal column	B. Wisconsin column
<b>17</b> Educator expenses (see page 25) . . . . .	.00	.00
<b>18</b> Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 25) . . . . .	.00	.00
<b>19</b> Health savings account deduction (see page 26) . . . . .	.00	.00
<b>20</b> Moving expenses for members of the Armed Forces (see page 26) . . . . .	.00	.00
<b>21</b> Deductible part of self-employment tax (see page 26) . . . . .	.00	.00
<b>22</b> Self-employed SEP, SIMPLE, and qualified plans (see page 26) . . . . .	.00	.00
<b>23</b> Self-employed health insurance deduction (see page 27) . . . . .	.00	.00
<b>24</b> Penalty on early withdrawal of savings (see page 28) . . . . .	.00	.00
<b>25</b> Alimony paid (see page 28) . . . . .	.00	.00
<b>26</b> IRA deduction (see page 29) . . . . .	.00	.00
<b>27</b> Student loan interest deduction (see page 29) . . . . .	.00	.00
<b>28</b> Tuition and fees (see page 29) . . . . .	Not deductible for Wisconsin	
<b>29</b> Other adjustments (see page 29). Enclose Schedule M if line 29b has an amount . . . . .	.00	.00
<b>30</b> Total adjustments to income. Add lines 17 through 29 . . . . .	.00	.00

**Adjusted Gross Income**

<b>31</b> Wisconsin income. Subtract line 30, column B from line 16, column B . . . . .		.00
<b>32</b> Federal income. Subtract line 30, column A from line 16, column A . . . . .	.00	
<b>33</b> Divide line 31 by line 32. Carry the decimal to four places. If amount on line 31 is more than amount on line 32, fill in 1.0000. (See page 30) . . . . .	. . . . .	

**Tax Computation**

<b>34</b> Fill in the <b>larger</b> of Wisconsin income from line 31, column B or federal income from line 32, column A. <b>But</b> , if Wisconsin income from line 31 is zero or less, fill in 0 (zero) . . . . .	<b>34</b>	.00
<b>35a</b> If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 35c on page 31 . . . . .	<b>35a</b>	<input type="checkbox"/>
<b>35b</b> Aliens (see page 31 to determine if you must check line 35b) . . . . .	<b>35b</b>	<input type="checkbox"/>
<b>35c</b> Find the standard deduction for amount on line 32 using table on page 50 . . . . .	<b>35c</b>	.00
<b>36</b> Subtract line 35c from line 34. If line 35c is more than line 34, fill in 0 (zero) . . . . .	<b>36</b>	.00
<b>37</b> Exemptions ( <b>Caution: see page 31</b> )		
<b>a</b> Fill in exemptions allowed . . . . . x \$700 . . . . .	<b>37a</b>	.00
<b>b</b> Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = . . . . . x \$250 . . . . .	<b>37b</b>	.00
<b>c</b> Add lines 37a and 37b . . . . .	<b>37c</b>	.00
<b>38</b> Subtract line 37c from line 36. If line 37c is more than line 36, fill in 0 (zero) . . . . .	<b>38</b>	.00
<b>39</b> Tax (see table on page 52) . . . . .	<b>39</b>	.00
<b>40</b> Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . .	<b>40</b>	.00
<b>41</b> School property tax credits (part-year and full-year residents only)		
<b>a</b> Rent paid in 2020—heat included . . . . . } Find credit from table page 35 . . . . .	<b>41a</b>	.00
Rent paid in 2020—heat not included . . . . . } . . . . .		
<b>b</b> Property taxes paid on home in 2020 . . . . . } Find credit from table page 36 . . . . .	<b>41b</b>	.00
<b>42</b> Add credits on lines 40, 41a, and 41b . . . . .	<b>42</b>	.00
<b>43</b> Subtract line 42 from line 39. If line 42 is more than line 39, fill in 0 (zero) . . . . .	<b>43</b>	.00
<b>44</b> Fill in ratio from line 33 . . . . .	<b>44</b>	. . . . .
<b>45</b> Multiply line 43 by ratio on line 44 . . . . .	<b>45</b>	.00





Refund or Amount You Owe

Table with 5 rows (71-75) for Refund or Amount You Owe. Includes fields for AMOUNT OVERPAID, AMOUNT YOU OWE, and Underpayment interest.

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

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

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

Mail your return to: Wisconsin Department of Revenue. Includes addresses for 'if tax is due' (PO Box 268) and 'if refund or no tax due' (PO Box 59).

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 40 instructions)

Table for Schedule 1 with 9 rows. Columns include description of deductions, line numbers, and amounts. Total amount shown as .00.

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

Table for Schedule 2 with 8 rows. Columns include description of credit components, line numbers, and amounts for (A) YOURSELF and (B) YOUR SPOUSE. Total amount shown as .00.

