

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2021, or other tax year beginning _____, 2021 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 2021 or before leaving Wisconsin (nonresidents leave blank).

Filing status

Filing status options: Single, Married filing joint return, Married filing separate return, Head of household, NOT married, Head of household, married. Includes fields for spouse's name and SSN.

County of []

School district number See page 59 []

Special conditions [] Form 804 filed with return (see page 10)

Resident status Check the status that applies

Resident status options: You, Spouse, Full-year resident of Wisconsin, Nonresident of Wisconsin; state of residence (2-letter state abbreviation), Part-year resident of Wisconsin from mm dd yyyy to mm dd yyyy.



Note: Complete residence questionnaire, page 61.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Table with 5 columns: Income, Print numbers like this (with example 0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows 1-16 list various income types and their amounts.

Adjustments to Income

	A. Federal column	B. Wisconsin column
17 Educator expenses (see page 26) . . . . .	.00	.00
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 26) . . . . .	.00	.00
19 Health savings account deduction (see page 26) . . . . .	.00	.00
20 Moving expenses for members of the Armed Forces (see page 26) . . . . .	.00	.00
21 Deductible part of self-employment tax (see page 27) . . . . .	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 27) . . . . .	.00	.00
23 Self-employed health insurance deduction (see page 28) . . . . .	.00	.00
24 Penalty on early withdrawal of savings (see page 29) . . . . .	.00	.00
25 Alimony paid (see page 29) . . . . .	.00	.00
26 IRA deduction (see page 29) . . . . .	.00	.00
27 Student loan interest deduction (see page 30) . . . . .	.00	.00
28 Other adjustments (see page 30). Enclose Schedule M if line 28b has an amount . . . . .	.00	.00
29 Total adjustments to income. Add lines 17 through 28 . . . . .	.00	.00

Adjusted Gross Income

30 Wisconsin income. Subtract line 29, column B from line 16, column B . . . . .		.00
31 Federal income. Subtract line 29, column A from line 16, column A . . . . .	.00	
32 Divide line 30 by line 31. Carry the decimal to four places. If amount on line 30 is more than amount on line 31, fill in 1.0000. (See page 31)	___ . ___	___

Tax Computation

33 Fill in the larger of Wisconsin income from line 30, column B or federal income from line 31, column A. But , if Wisconsin income from line 30 is zero or less, fill in 0 (zero)	33	.00
34a 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 34c on page 31	34a	<input type="checkbox"/>
34b Aliens (see page 31 to determine if you must check line 34b)	34b	<input type="checkbox"/>
34c Find the standard deduction for amount on line 31 using table on page 50	34c	.00
35 Subtract line 34c from line 33. If line 34c is more than line 33, fill in 0 (zero)	35	.00
36 Exemptions (Caution: see page 32)		
a Fill in exemptions allowed x \$700	36a	.00
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = x \$250	36b	.00
c Add lines 36a and 36b	36c	.00
37 Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	.00
38 Tax (see table on page 52)	38	.00
39 Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	39	.00
40 School property tax credits (part-year and full-year residents only)		
a Rent paid in 2021—heat included } Find credit from table page 35	40a	.00
Rent paid in 2021—heat not included }		
b Property taxes paid on home in 2021 } Find credit from table page 36	40b	.00
41 Add credits on lines 39, 40a, and 40b	41	.00
42 Subtract line 41 from line 38. If line 41 is more than line 38, fill in 0 (zero)	42	.00
43 Fill in ratio from line 32	43	___ . ___
44 Multiply line 42 by ratio on line 43	44	.00



Name(s) shown on Form 1NPR	Your social security number
45 Fill in amount from line 44	45 .00
46 Working families tax credit. (Full-year Wisconsin residents only)	46 .00
47 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	47 .00
48 Nonrefundable credits from Schedule CR, line 34. Enclose Schedule CR	48 .00
49 Net income tax paid to another state. Enclose Schedule OS	49 .00
50 Add lines 46 through 49	50 .00
51 Subtract line 50 from line 45. If line 50 is more than line 45, fill in 0 (zero). This is your net tax	51 .00
52 Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 39) If you certify that no sales or use tax is due, check here	52 .00
53 Donations (decreases refund or increases amount owed)	
a Endangered resources .00	e Military family relief .00
b Cancer research .00	f Second Harvest/Feeding Amer. .00
c Veterans trust fund .00	g Red Cross WI Disaster Relief .00
d Multiple sclerosis .00	h Special Olympics Wisconsin .00
Total (add lines a through h) → 53i .00	
54 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 40) x .33 =	54 .00
55 Other penalties (see page 41)	55 .00
56 Add lines 51 through 55	56 .00

Payments and Credits

57 Wisconsin income tax withheld. Enclose readable withholding statements	57 .00
58 2021 Wisconsin estimated tax paid and amount applied from 2020 return	58 .00
59 Earned income credit. (Full-year Wisconsin residents only)	
Number of qualifying children ▶	
Federal credit .00 x % =	59 .00
60 Farmland preservation credit.	
a. Schedule FC, line 17	60a .00
b. Schedule FC-A, line 13	60b .00
61 Repayment credit	61 .00
62 Homestead credit. (Full-year Wisconsin residents only)	62 .00
63 Eligible veterans and surviving spouses property tax credit	63 .00
64 Refundable credits from Schedule CR, line 40	64 .00
65 AMENDED RETURN ONLY – amount previously paid (see page 46)	65 .00
66 Add lines 57 through 65	66 .00
67 AMENDED RETURN ONLY – amount previously refunded (see page 47)	67 .00
68 Subtract line 67 from line 66	68 .00

NOTE: You must use your 2021 earned income (see page 42).

Refund or Amount You Owe

69 If line 68 is more than line 56, subtract line 56 from line 68. This is the AMOUNT OVERPAID	69 .00
70 Amount of line 69 you want REFUNDED TO YOU	70 .00
71 Amount of line 69 to be APPLIED TO YOUR 2022 ESTIMATED TAX	71 .00



Paper clip a copy of your federal income tax return and schedules to this return.

SSN

72a If line 68 is less than line 56, subtract line 68 from line 56 . . . This is the **AMOUNT YOU OWE 72a** _____ .00

72b Interest (see page 47) **72b** _____ .00

73 Underpayment interest. Fill in exception code – see Sch. U → _____ **73** _____ .00
Also include on line 72a (see page 48).

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 49)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ (_____) Personal identification number (PIN) ▶

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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 ▶ Your signature _____ Date _____ Wisconsin Identity Protection PIN (7 characters) _____

Sign here ▶ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Wisconsin Identity Protection PIN (7 characters) _____

Mail your return to: Wisconsin Department of Revenue

<p>(if tax is due)</p> <p>PO Box 268 Madison WI 53790-0001</p>	<p>(if refund or no tax due)</p> <p>PO Box 59 Madison WI 53785-0001</p>
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Schedule 1 – Wisconsin Itemized Deduction Credit (see line 39 instructions)

1 Medical and dental expenses from federal Schedule A (Form 1040). See instructions for exceptions	1	.00
2 Interest paid from federal Schedule A (Form 1040). See instructions for exceptions	2	.00
3 Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions	3	.00
4 Casualty losses from federal Schedule A (Form 1040)	4	.00
5 Add lines 1 through 4	5	.00
6 Wisconsin standard deduction from Form 1NPR, line 34c	6	.00
7 Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0 (zero)	7	.00
8 Rate of credit is .05 (5%)	8	x .05
9 Multiply line 7 by line 8. Fill in here and on line 39 of Form 1NPR	9	.00

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

		(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2	1	.00	.00
2 Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income included in column B on Form 1NPR	2	.00	.00
3 Combine lines 1 and 2. This is your total Wisconsin earned income	3	.00	.00
4 Add amounts on Form 1NPR, lines 18, 22, 26, and 28, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income	4	.00	.00
5 Subtract line 4 from line 3. This is your qualified earned income	5	.00	.00
6 Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000.	6		.00
7 Rate of credit is .03 (3%)	7		x .03
8 Multiply line 6 by line 7. Round the result and fill in here and on line 47 of Form 1NPR. Do not fill in more than \$480.	8		.00

