

New →

Instruction Updates

- January 23, 2023 – The standard deduction tables were updated for married filing joint taxpayers with income between \$130,000 and \$134,844. The prior instructions omitted the last few rows of the table.
- February 7, 2023 – The taxable interest (line 2) and ordinary dividends (line 3) were updated to remove a statement that modifications from column (c) of Schedules 2K-1, 3K-1, or 5K-1 are reported on Schedule M. Such modifications should not be reported on Schedule M because the Wisconsin source amount of interest and dividends to enter in column B of Form 1NPR should come from column (e) of Schedule 2K-1, 3K-1, and 5K-1, which already accounts for modifications.

The capital gain/loss (line 7) was updated to clarify that capital gains and losses are computed on Schedule WD and the amount from line 27 or 28 of Schedule WD is entered on line 7, column B, of Form 1NPR.

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Registering for My Tax Account allows you to:

- Sign up for Wisconsin Identity Protection PIN (see page 47)
- View/schedule estimated payments and cancel previously scheduled payments
- Opt in to get email from DOR – no need to wait for the mail
- Check refund status and more



New in 2022

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$3,560 per beneficiary (\$1,780 per beneficiary if you are married filing a separate return or a divorced parent). See the Schedule CS instructions.

Additional Child and Dependent Care Tax Credit – A new credit is available to taxpayers claiming the federal child and dependent care tax credit. As a result, the child and dependent care expense subtraction is no longer available. See page 30.

Federal Educator Expense Deduction – The maximum educator expense deduction taken on line 11 of federal Schedule 1 (Form 1040) is increased to \$300. Wisconsin follows this federal increase, and the same amount may be taken for Wisconsin purposes. No adjustment is required on Schedule I.

Form 1NPR Redesigned – Addition and subtraction modifications previously taken on lines 1 through 28, column B, of Form 1NPR have been moved to Schedule M, *Additions to and Subtraction from Income*. See the Schedule M and instructions for more information on claiming these modifications.

Reminder

IRS adjustments – If the IRS adjusted any of your federal income tax returns, you must notify us within 180 days of any adjustment affecting your Wisconsin income tax returns. See page 11.

Tax Tips:

- E-file for a faster refund (see page 6)
- If you moved out of Wisconsin in 2022, complete the Legal Residence (Domicile) Questionnaire on page 59
- If you have to make estimated tax payments in 2023 and do not receive Form 1-ES in the mail, contact any of our offices or use our [estimated income tax interactive voucher](#) on our website to get a copy of the form

Tax returns are due:

**Tuesday
April 18, 2023**

Have questions?

See page 13 for office locations and other helpful numbers.

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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 2022.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2022.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2022.

■ 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 59
- 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 [Publication 128, Wisconsin Tax Information for Military Personnel and Veterans](#).

■ 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, 2022, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2022 (assuming your intent was to establish a domicile in Wisconsin). For the 2022 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2022, through July 31, 2022, and a resident from August 1, 2022, through December 31, 2022). As a part-year resident for 2022, you must file a 2022 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 their intended length of stay in this country. Regardless of the student’s alien status, the student maintains their domicile in their 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 2022, 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 2022](#).

■ 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 \$1,150 which included at least \$401 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 2022, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 31 of Form 1NPR, fill in a 0 on line 38, and complete lines 58, 59, 67, 69, 70, and 71. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), include 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 the line 1 instructions on page 17.

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 the line 1 instructions on page 17).
- 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 16.

Which Form To File

If you are a nonresident or part-year resident of Wisconsin in 2022, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2022 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 18, 2023**. 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 2022 Wisconsin income tax returns and pay any tax due by March 1, 2023, to avoid interest for underpayment of estimated tax.

How To Get An Extension Of Time To File

Your return is due April 18, 2023.

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 18.

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 include 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 18, 2023. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2023, 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 18, 2023. Submit the payment with a 2022 Wisconsin Form 1-ES. You can get this form from any Department of Revenue office or use our [estimated income tax interactive voucher](#) on our website. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form PV. **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" on the following page.

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, 2023, 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 a 2-month extension because you live outside or are on duty in military or naval service outside the United States and Puerto Rico on the due date of the return, fill in “18” 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: **0123456789** Do not use: **Ø147**
- 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 “l” 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** – Include [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, or 1040NR) 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, include 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. Include 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*, include 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:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if homestead credit claimed)</i>
PO Box 268	PO Box 59	PO Box 34
Madison WI	Madison WI	Madison WI
53790-0001	53785-0001	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 1/4" 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, **Visit our website at:** revenue.wi.gov
 (414) 227-4907 in Milwaukee, or
 1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

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 on the previous page 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 on the previous page. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:30 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, 2027, for 2022 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 2022 Form 1NPR and elect to carry the NOL back to 2020 and 2021, 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 31 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 31 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 2022 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

Include 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, include 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 2022 return (April 18, 2023). Figure the interest charge on the additional tax you owe. Enter this amount on line 76.



Credit Repayments

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which the disposal of the property occurred to report the amount of the repayment. Report the repayment on line 56. 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.

If sale, conveyance or noncompliance of the property on which the historic rehabilitation credit is computed occurs during the 1st, 2nd, 3rd, 4th, or 5th year after the date on which the preservation or rehabilitation is completed, then 100%, 80%, 60%, 40% or 20%, respectively, of the amount of the credits received for rehabilitating or preserving the property will be calculated and added back into the individual's tax liability, according to sec. [71.07\(9r\)\(k\)](#), Wis. Stats. The repayment is made for the taxable year in which the recapture event occurs.

The IRS created federal [Form 4255, Recapture of Investment Credit](#), and the federal [Form 4255 instructions](#) in order to compute the amount of the historic rehabilitation tax credit required to be repaid. While Wisconsin has a separate historic tax credit for personal residences, federal Form 4255 can be used to determine the repayment by substituting the Wisconsin credit for the federal credit.

Example: Taxpayer completed \$20,000 of historic rehabilitation expenditures which were approved on November 1, 2020. Taxpayer computes a Wisconsin historic rehabilitation credit of \$5,000 (\$20,000 qualified rehabilitation expenses x 25% credit rate). Taxpayer uses \$1,000 of credit to offset tax in 2020 and \$2,000 of credit to offset tax in 2021. On December 1, 2022, the property is sold. The repayment is figured as follows:

1. Compute the number of full years between the date the property was approved and when it was sold and use the result to find the recapture percentage in the chart below. The number of full years between November 1, 2020, and December 1, 2022, is two, so the recapture percentage is 60%

Number of Full Years from Date Approved to Recapture Date	Recapture Percentage
0	100%
1	80%
2	60%
3	40%
4	20%
5	0%

2. Determine the recapture amount:

1	Total amount of historic credit used to offset tax	\$3,000
2	Less: Historic tax credits not used to offset tax from an additional property	\$ 0
3	Total (subtract line 2 from line 1)	\$3,000
4	Recapture percentage from table above	0.60
5	Multiply line 3 by line 4. This is the amount of repayment required on the 2022 tax return	\$1,800

3. Compute the amount of unused credit carryover available

1	Total amount of credit computed	\$5,000
2	Less: Amount of credit claimed on tax return	\$3,000
3	Total (subtract line 2 from line 1)	\$2,000
4	Enter the inverse of the recapture percentage (1-0.60)	0.40
5	Multiply line 3 by line 4. This is the available credit carryover	\$ 800

4. Reporting the repayment

Enter the repayment on line 56 of Form 1NPR. Include a copy or attach a PDF of the federal Form 4255 used to compute the repayment. Write "Wisconsin" at the top.

- **Supplement to federal historic rehabilitation credit** If you were required to repay to the IRS a portion of the federal historic rehabilitation credit 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.

Note: The amount of the credit recapture percentage figured for federal purposes is used for the Wisconsin credit repayment percentage, unless a different amount of qualified rehabilitation expenditures is used for the Wisconsin credit. If a different amount is used, substitute those amounts on federal Form 4255 to figure the amount of repayment for Wisconsin. Include a copy or attach a PDF of the refigured federal Form 4255 and write "Wisconsin" at the top.

If you did not claim the federal historic rehabilitation tax credit and only claimed the Wisconsin supplement to federal historic rehabilitation credit, the computation for repayment of the supplement to the federal historic rehabilitation credit is the same as the computation for repayment of the state historic rehabilitation credit shown above.

- **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.
- **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, 2023, you are considered to be a year older as of December 31, 2022. **Example:** If you were born on January 1, 1958, you are considered to be age 65 as of December 31, 2022.

Estimated Tax Payments Required for Next Year

If your 2023 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 2023 in installments beginning April 18, 2023, using 2023 Wisconsin Form 1-ES or the [estimated income tax interactive voucher](#) on our website
- Increase the amount of income tax withheld from your 2023 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. For additional information on making payments, see our [Make a Payment](#) website.

If you must file Form 1-ES for 2023 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 2022 should be filed on the same form which would have been used if they had lived. Include only the taxpayer's income up to the date of their 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 their 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 2022 and you did not remarry in 2022, you can file a joint return. You can also file a joint return if your spouse died in 2023 before filing a 2022 return. A joint return should show your spouse's 2022 income before death and your income for all of 2022. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they 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 2022 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 Request Tax Record Copy under Additional Services. 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 7, 2023: ch. 71, Wis. Stats., and secs. 42, 50, 67, 71, 72, 220, 223, 265, 529A, 530, 4975, 6081, 6402, 7508, 7508A, and 7701, IRC.

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 2022
- 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
- 128 Wisconsin Tax Information for Military Personnel and Veterans
- 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 include 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 8 of these instructions. Be sure to include a copy of Schedule AR with your amended return.

■ **Period covered** File the 2022 return for calendar year 2022 and fiscal years that begin in 2022. 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 2021 and you are filing a joint return for 2022 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2021 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.

Note

■ **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 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally-declared disaster (page 6)
- 04 Divorce decree (page 7)
- 05 Injured spouse (page 7)
- 06 Single decedent or primary taxpayer if joint return (page 12)
- 07 Spouse deceased if joint return (page 12)
- 08 Both taxpayers deceased (page 12)
- 09 Nonresident service member (page 17)
- 11 Fiscal filer (page 14)
- 15 Military spouse (page 17)
- 16 Schedule RT included (Schedule M instructions, page 20)
- 17 Disaster relief (pages 18 and 19)
- 18 Extension – Live outside or military or naval service outside U.S. or Puerto Rico (page 6)
- 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, 2022, 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 57. Fill in the number of the school district in which you lived on December 31, 2022, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2022. 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 2022 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 2022](#). 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, 2022:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance. **Note:** A decree of separate maintenance in Wisconsin is a judgment of legal separation granted by a judge under sec. 767.35, Wis. Stats.
- You were widowed before January 1, 2022, and did not remarry in 2022

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, 2022
- Your spouse died in 2022 and you did not remarry in 2022
- You were married at the end of 2022, and your spouse died in 2023 before filing a 2022 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 2022. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2022 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 2022 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 2022 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 surviving spouse, 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 2022. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2022. 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 2021 or 2022 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 59.

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 1-31, fill in the amounts reported on your federal return.

Note

If you are filing federal Form 1040NR, fill in the amounts from each line on page 1 of Form 1040NR 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 28 of Form 1NPR. The amount reported on line 1c of Form 1040NR (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 their 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, 2020, with certain exceptions.

A list of certain provisions of federal law that may not be used for Wisconsin purposes for 2022 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
- Tax-exempt interest
- Student loan forgiveness
- Entertainment, amusement, and recreation expenses

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and include it with your Form 1NPR. The amount you fill in on lines 1 through 31 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 2022, you must also make adjustments on Schedule I for 2022. 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 2022. 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 2022, 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.

Column A and Column B Instructions – continued

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 B

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

New 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. Those differences between federal and Wisconsin income (called “modifications”) are added to or subtracted from income on Schedule M. See the Schedule M and instructions for more information on these additions and subtractions.

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 1z 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** below). If that amount differs from your Wisconsin wages on your wage statement (Form W-2), include 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. **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), include 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 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Include 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 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Sign your return (both

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

spouses if filing a joint return). Include 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.

New **Modifications** If you were a member of the U.S. Armed Forces and on active duty or received disability income, you may qualify for a subtraction from Wisconsin income on Schedule M. See the Schedule M and instructions for more information.

Columns A & B

■ **Treaty exemption** If you filed your federal return on Form 1040NR 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.

New **Caution:**

- If including interest reported on Schedule 2K-1, 3K-1, or 5K-1, only report the Wisconsin source amount of the amount reported in the federal column.
- 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, include any interest shown on Schedule 3K-1 or 5K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

New **Modifications** If you received any state or municipal bond interest or U.S. government interest, you may be required to add or subtract from your Wisconsin income the amount of interest received on Schedule M. See the Schedule M and instructions for more information.

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.

Caution:

- If including dividends reported on Schedule 2K-1, 3K-1, or 5K-1, only report the Wisconsin source amount of the amount reported in the federal column.

Line 3 – Ordinary Dividends – continued

- 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, include any dividends shown on Schedule 3K-1 or 5K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

New **Modifications** If you received any ordinary dividends from a mutual fund which invests in U.S. government securities, you may qualify for a subtraction from Wisconsin income on Schedule M. See the Schedule M and instructions for more information.

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).

Column B

New **Wisconsin column** Fill in the amount from the federal column. **Note:** Complete Schedule M, line 35, to subtract the amount included in this column.

Line 5 Alimony Received*Column A*

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

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 2022 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).

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:

- Bonus depreciation
- Entertainment, amusement, and recreation expenses

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 2022](#). *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

Line 6 – Business Income or (Loss) – continued

New **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

Line 7 Capital Gain or (Loss)

Column A

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

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. Fill in the amount from line 27 or 28 of Schedule WD on line 7, column B, of Form 1NPR.

- 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 a 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.

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).

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.

New **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

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.

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

Nonqualified retirement and deferred compensation plans 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 If you received lump-sum distributions; military and uniformed services retirement benefits; certain local, state, and federal retirement systems; railroad benefits; or disability income, you may be required to make an addition to Wisconsin income or qualify for a subtraction from Wisconsin income. See Schedule M and instructions for more information.

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).

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.

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

New

Modifications

- Additional modifications may be required for tax-option (S) corporations, partnerships, estates, and trusts, including modifications made as a result of an entity making an election to be taxed at the entity level. See the Schedule M instructions for more information.
- If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

Line 12 Farm Income or (Loss)

Column A

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

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.

New

Modifications If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

Line 13 Unemployment Compensation

Column A

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

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.

Use the following formula to figure the amount of unemployment compensation to report on line 13, column B:

$$\begin{array}{rcccl} \text{UC from line 13,} & & \text{UC* received while} & & \\ \text{Col. A, Form 1NPR} & \times & \frac{\text{a Wisconsin resident}}{\text{Total UC from line 7 of}} & = & \text{UC reported on line 13,} \\ & & \text{federal Schedule 1 (Form 1040)} & & \text{Col. B, Form 1NPR} \end{array}$$

* Do not include any railroad unemployment insurance benefits here.

New

Modifications You may qualify for a subtraction from Wisconsin income. See the Schedule M instructions for line 37.

Line 14 Social Security Benefits

Column A

Federal column Fill in the amount from line 6b of federal Form 1040.

Column B

Wisconsin column Fill in the amount from the federal column.

New

Modifications Complete line 38 of Schedule M if you have an amount on line 14, column B. Wisconsin does not tax social security benefits.

Line 15 Other Income

Column A

Federal column Fill in the amount from line 9 of federal Schedule 1 (Form 1040).

Note

Caution: Wisconsin has not adopted section 9673 of Public Law 117-2 (American Rescue Plan Act of 2021) relating to restaurant revitalization grants for purposes of figuring federal adjusted gross income for Wisconsin purposes. This amount must be included on line 15, column A (federal column). However, this amount is exempt from Wisconsin income tax and may be subtracted on [Schedule M](#), line 83.

Line 15 – Other Income – continued

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 below. See the Schedule M instructions for more information on these modifications.

- State and municipal interest
- Capital gain/loss addition
- Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account
- Nonqualified distributions from ABLE accounts
- Federal net operating loss deduction
- Income (lump-sum) distributions reported on federal Form 4972
- Excess distribution from a passive foreign investment company
- Expenses paid to or incurred with related entities
- Expenses for moving business outside of Wisconsin or the United States
- Differences in federal and Wisconsin basis of assets
- Differences in federal and Wisconsin basis of partnership interest prior to 1975
- Differences in federal and Wisconsin reporting of marital property (community) income
- Addition required for certain credits
 - Farmland preservation credit
 - Development zones credits
 - Enterprise zone jobs credit
 - Manufacturing investment credit
 - Economic development tax credit
 - Jobs tax credit
 - Capital investment credit
 - Community rehabilitation program credit
 - Research credits
 - Manufacturing/Agriculture credit
 - Business development credit
 - Electronics and information technology manufacturing zone credit
 - Employee college savings account contribution credit
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership, limited liability company, trust, or estate adjustments
- Partnership entity level tax election adjustments

Line 17 Educator Expenses

Column A

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

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 12 of federal Schedule 1 (Form 1040).

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 13 of federal Schedule 1 (Form 1040).

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.

Line 20 – Moving Expenses for Members of the Armed Forces– continued

Column A

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

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 20, column B. *Part-year and full-year residents* – fill in your expenses from line 14 of federal Schedule 1 (Form 1040) 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 15 of federal Schedule 1 (Form 1040).

Column B

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

Net earnings from a trade or business taxable to Wisconsin	x	Deductible part of self-employment tax from line 15, federal Schedule 1 (Form 1040)	=	Wisconsin self-employment tax deduction to line 21, Col. B, Form 1NPR
Total net earnings from a trade or business				

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 16 of federal Schedule 1 (Form 1040).

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 below 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:

Your net earnings from a trade or business* taxable to Wisconsin	x	Keogh deduction included in line 15, federal Schedule 1 (Form 1040)	=	Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR
Your total net earnings from a trade or business*				

* Use net earnings only from the business that has the Keogh plan.

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

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

Your wages and net earnings from a trade or business* taxable to Wisconsin <hr style="width: 80%; margin: 0 auto;"/> Your total wages and net earnings from a trade or business*	x	Self-employed SEP or SIMPLE deduction included in line 15, federal Schedule 1 (Form 1040)	=	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 17 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount of the self-employed health insurance deduction from the federal column.

See the Schedule M instructions for information on claiming a subtraction from Wisconsin income for medical care or long-term care insurance.

Line 24 Penalty on Early Withdrawal of Savings

Column A

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

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 19a of federal Schedule 1 (Form 1040).

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 2022 on line 25, columns A and/or B.

Line 26 IRA Deduction

Column A

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

Column B

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

Line 26— IRA Deduction – continued

- 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.

Your wages and net earnings from a trade or business* taxable to Wisconsin	x	Your IRA deduction from line 20, federal Schedule 1 (Form 1040)	=	IRA deduction allowable for Wisconsin to line 26, Col. B, Form 1NPR
<u>Your total wages and net earnings from a trade or business*</u>				

* 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 21 of federal Schedule 1 (Form 1040).

Column B

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

Line 28 Other Adjustments

Column A

Federal column Fill in the total of the other adjustments (items listed below) from lines 23 and 25 of federal Schedule 1 (Form 1040).

- 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.
- Contributions by certain chaplains to section 403(b) plans
- Housing deduction
- Excess deductions of section 67(e) expenses from federal Schedule K-1 (Form 1041)
- Other adjustments

Column B

 **Wisconsin column** Complete Schedule M if you have an amount on line 28, column A, or you are affected by any of the modifications listed below. See the Schedule M instructions for more information on these modifications.

- | | |
|---|---|
| <ul style="list-style-type: none"> • Taxable refund of state income tax • United States government interest • Unemployment compensation • Social security adjustment • Capital gain/loss subtraction • Medical care insurance • Long-term care insurance | <ul style="list-style-type: none"> • Tuition and fee expenses • Private school tuition • Contributions to an Edvest or Tomorrow's Scholar college savings account • Distribution of earnings from Wisconsin state-sponsored college tuition programs • Military and uniformed services retirement benefits |
|---|---|

Line 28 – Other Adjustments – continued

- Local and state retirement benefits
- Federal retirements benefits
- Railroad retirement benefits, railroad unemployment insurance, and sickness benefits
- Retirement income subtraction
- Reserve or National Guard members
- U.S. Armed Forces active duty pay
- Combat zone related death
- Adoption expenses
- Contributions to ABLE accounts
- Disability income exclusion
- Wisconsin net operating loss deduction
- Farm loss carryover
- Native Americans
- Sales of business assets or assets used in farming to a related person
- Recoveries of federal itemized deductions
- Repayment of income previously taxed
- Human organ donation
- Expenses paid to related entities
- Income from a related entity
- Sales of certain insurance policies
- Physician or psychiatrist grant
- Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money
- AmeriCorps education awards
- Differences in federal and Wisconsin basis of assets
- Differences in federal and Wisconsin basis of partnership interest prior to 1975
- Differences in federal and Wisconsin reporting of marital property (community) income
- Charitable contributions from tax-option (S) corporations
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership, limited liability company, trust, or estate adjustments
- Partnership entity level tax election adjustments

Line 30 Wisconsin Income

Subtract line 29, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 30, Wisconsin column. If line 29, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

Line 31 Federal Income

Subtract line 29, federal column, from line 16, federal column. Fill in the result on line 31, federal column. If line 29, federal column, is more than line 16, federal column, fill in 0.

Line 32 Ratio of Your Wisconsin Income to Federal Income

Divide the amount on line 30, Wisconsin column, by the amount on line 31, federal column. Fill in the result on line 32. 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 30 or line 31 is zero, fill in 1.0000 on line 32.

Example If \$14,000 is reported on line 30, Wisconsin column, and is divided by \$26,000 on line 31, federal column, the result is .5384615, or rounded is .5385.

Line 33

Fill in the **larger** of Wisconsin income from line 30, column B, or federal income from line 31, column A. If Wisconsin income from line 30, 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 34a

If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 34a. Complete line 34b and see the "Exceptions" for line 34c.

Line 34b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2022, check line 34b and fill in 0 on line 34c. You can't claim a standard deduction.

Exception If, at the end of 2022, 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 15), do not check line 34b. Complete line 34c.

Line 34c Standard Deduction

Go to the 2022 Standard Deduction Table on page 48 to find your standard deduction. Fill in your standard deduction on line 34c. 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 34c.
- **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 32 of Form 1NPR is larger than your Wisconsin income on line 30, column B, of Form 1NPR, fill in 0 on lines 35, 38, and 52 of Form 1NPR. You do not have to complete lines 36, 37, and 39-51.

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 48	1.	_____	.00
2. Fill in the amount of your earned income*	2.	_____	.00
3. Addition amount	3.	_____	400.00
4. Add lines 2 and 3. If less than \$1,150, fill in \$1,150	4.	_____	.00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 34c 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 36 Exemptions

Complete lines 36a and 36b. 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 36a and 36b on line 36c.

Line 36a

The exemptions allowed for you (and your spouse, if married) on line 36a 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 36b

If you or your spouse were 65 or older on December 31, 2022, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 36b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 36a.

Line 38 Tax

Use the amount on line 37 to find your tax in the Tax Table that starts on page 50. 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 37 is \$100,000 or more, use the Tax Computation Worksheet on page 56 to compute your tax. Fill in your tax on line 38.

Line 39 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) (see **Exceptions** below).

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). Write "Wisconsin" at the top of this Schedule A and include it with Form 1NPR.

Caution: If your federal adjusted gross income has been increased or decreased in Part I of Schedule I, itemized deductions which are computed using federal adjusted gross income may require adjustment. The deductible amounts of any such items used to compute the Wisconsin itemized deduction credit must be determined by using the federal adjusted gross income computed on line 31 of Form 1NPR. Complete Part II of Schedule I to figure the amount to enter on Schedule 1 on page 4 of Form 1NPR.

Example: You made charitable contributions in 2022 in the amount of \$20,000. Your charitable contributions reported on line 11 of Schedule A are \$12,000 and are subject to an income limitation of 60%. Your federal adjusted gross income for federal purposes is \$20,000. An adjustment to your federal adjusted gross income is required due to a difference in depreciation allowed for federal and Wisconsin purposes. The amount of federal adjusted gross income for Wisconsin purposes, as reported on line 31 of Form 1NPR, is \$30,000. The amount of charitable contributions allowed as an itemized deduction for Wisconsin purposes is \$18,000 ($\$30,000 \times 60\% = \$18,000$). Enter \$18,000 on line 3 of Schedule 1.

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) 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 39 – 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), line 1	1.	_____
2. Deductible medical expenses from federal Schedule A (Form 1040), line 4	2.	_____
3. Total medical care insurance (MCI) deducted on federal Schedule A (Form 1040) (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) (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.	_____

New

Line 40 Additional Child and Dependent Care Tax Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the additional child and dependent care tax credit.

→ If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the additional child and dependent care tax credit.

Full-year residents – read the following instructions if you are eligible for and claimed the federal child and dependent care tax credit. To claim the additional child and dependent care tax credit, complete the following steps and fill in the required information in the spaces provided on line 40.

Step 1 Fill in the amount of your federal child and dependent care tax credit on the line provided next to "Federal credit". This is the amount from line 9c of federal [Form 2441](#).

Step 2 Multiply the amount of your federal credit (Step 1) by 50%. Fill in the result on line 40. This is your additional child and dependent care tax credit.

What to include with your return You must include a copy of your completed federal Form 2441 with Form 1NPR. Failure to provide this information may delay your refund.

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 2022 for living quarters used as your principal home or property taxes during 2022 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.

Line 41 – School Property Tax Credit – continued

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 to Figure the Renter's School Property Tax Credit

Step 1 Rent paid in 2022 Fill in on the appropriate line(s) the total rent that you paid in 2022 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.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2022 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 2022. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2022, 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	
<i>(Complete only if Exception described above applies)</i>	
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 to 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 In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded 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 31.

Line 41b How to Figure the Homeowner’s School Property Tax Credit

Step 1 Property taxes paid on home in 2022 Fill in the amount of property taxes you *paid* in 2022 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 2022

Line 41b – How to Figure the Homeowner’s School Property Tax Credit – continued

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2022, 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.
- b. If you owned a mobile home during 2022, 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 31.

Line 47 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.

Line 47 – Working Families Tax Credit – continued

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 30 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 47 of Form 1NPR.
- If the amount on line 30 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 30 of Form 1NPR is \$19,000 or more, leave line 47 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • You were a nonresident or part-year resident of Wisconsin for 2022 • Line 30 of Form 1NPR is \$18,000 or less • Line 30 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. Total of the first five credits listed in the line 49 instructions	2. _____
3. Subtract line 2 from line 1	3. _____
4. Fill in \$19,000	4. _____
5. Fill in amount from line 30 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 47 of Form 1NPR	8. _____

Line 48 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 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 U.S. Armed Forces on active duty. You claimed a subtraction on line 52 of Schedule M for the amount of military pay you received for active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

Line 49 Nonrefundable Credits

If you are claiming any of the credits listed on the next page, you must complete Schedule CR. **Include 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.** Include Schedule CF for each credit for

Line 49 – Nonrefundable Credits – continued

which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 49. See page 13 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. Complete Schedule CM.
- **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 Tax Credit** The supplement to the federal historic rehabilitation tax 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 agricultural 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 agricultural 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 Credits** The research credits are 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 2006-2021, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **Schedule DC – Development Zones Credits** Tax credits may be available to persons doing business in Wisconsin development zones. Complete 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)**

Line 49 – Nonrefundable Credits – continued

- **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. Complete 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. Complete 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. Complete Schedule VC.
- **Electronic Medical Records Credit Carryforward (Schedule CF)**
- **Internet Equipment Credit Carryforward (Schedule CF)**

Line 50 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 50. Be sure to enter in the space on line 50 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. Include 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 53 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 2022 on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 53 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 53, 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.

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 53 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 2022 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 53 of Form 1NPR	\$ _____

Line 53 – Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown below, the tax rate was 5.5% for all of 2022.

If storage, use, or consumption in 2022 was in one of the following counties, the tax rate was 5%:

Manitowoc	Winnebago	Racine	Waukesha
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Line 54 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 54a through 54h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 54a through 54h and fill in the total on line 54i.

Line 54a 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 54a.

Line 54b 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 54b.

Line 54c 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 54c.

Line 54d 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 54d.

Line 54e 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 54e.

Line 54f 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 54f.

Line 54g 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 54g.

Line 54h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 54h.

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, 2024, or if your original return was filed after April 18, 2023, within 18 months of the date your return was filed.

Line 55 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 8 of federal Schedule 2 (Form 1040). 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 8 of your federal Schedule 2 (Form 1040).

Line 55 – Penalties on IRAs, Other Retirement Plans, MSAs, etc. – continued

- 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 17j of federal Schedule 2 (Form 1040).
- 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 55. Multiply the amount filled in by .33 (33%) and fill in the result on line 55. If you were required to file federal Form 5329 or 5330, include 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 Schedule M instructions for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

Line 56 Other Penalties

If you are subject to a penalty for selling business or farming assets purchased from a related person or inconsistent estate basis reporting, or repayment of the state historic rehabilitation credit, angel investment credit, early stage seed investment credit, supplement to federal historic rehabilitation credit, or low-income housing credit, fill in the amount of the penalty or repayment on line 56. See page 9 for more information on repayment of the credits. See below for further information on the penalties.

- **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 they sell or otherwise dispose 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 58 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 58. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 14 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 15 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 58. Do **not** claim such amounts as estimated tax paid on line 59. 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

Line 58 – Wisconsin Income Tax Withheld – continued

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 59 2022 Wisconsin Estimated Tax Paid and Amount Applied From 2021 Return

Fill in any payments you made on your 2022 estimated Wisconsin income tax (2022 Form 1-ES). This includes any extension payments made on 2022 Form 1-ES. Include any overpayment from your 2021 return that you were allowed as credit to your 2022 Wisconsin estimated tax.

Note

Check your estimated tax payments Before filling in line 59, 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 2021 returns that you and your spouse were allowed as credit to 2022 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 2022.

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 2022 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 59. Withholding from a pass-through entity should be included on line 58.

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 58. Do **not** claim such amounts on line 59.

Line 60 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.

→ 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. See instructions for Step 2 on the next page.

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.

Full-year residents – To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 60.

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").

Line 60 – Earned Income Credit – continued

Step 2 Fill in the federal earned income credit from line 27 of federal Form 1040 or 1040-SR. **Caution** Wisconsin has **not** adopted the following changes to the federal earned income tax credit made by Public Law 117-2. If any of these federal provisions apply, you must recompute your federal earned income tax credit for Wisconsin purposes. Enter the recomputed federal credit on line 60.

- Raised the investment income limit. For Wisconsin, the investment income limit is \$3,800 for 2022. For federal income tax purposes, the investment income limit is \$10,300 for 2022.
- Allows a married individual filing as married filing separate to claim the earned income tax credit if either of the following apply:
 - The individual lived apart from their spouse for the last 6 months of 2022.
 - The individual has a decree of divorce or separate maintenance, a written separation agreement, or a decree requiring a spouse to make payments for the support or maintenance of the other spouse and does not live with the other spouse at the end of 2022.

For Wisconsin, a married individual filing as married filing separate cannot claim the earned income tax credit if either of these situations apply.

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

Number of qualifying children (see Step 1 on the previous page)	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 60. This is your Wisconsin earned income credit.

What to include with your return You must include a copy of your completed federal Schedule EIC with Form 1NPR. If you used a paid preparer to complete your federal return, also include 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 60. Write “EIC” in the space to the right of line 60. Complete your return through line 65 of Form 1NPR. Include a copy of your federal return (Form 1040 or 1040-SR) with your Form 1NPR.

Line 61 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 61a. Fill in the amount from line 13 of Schedule FC-A on line 61b. If you are claiming farmland preservation credit, include 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 62 Repayment Credit

If you repaid during 2022, 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 2022.
- (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 62 of Form 1NPR. Include a statement showing how you computed your credit.

Line 63 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 63. Include 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 64 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 unremarried 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 unremarried surviving spouse" means an unremarried 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 their 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 their death and following the individual's death, their 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.

Example: Taxpayer received a property tax bill on the house they owned in the amount of \$3,000 for the 2022 tax year on December 22, 2022. Taxpayer paid the property tax bill in 2 installments:

Line 64 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

- \$1,500 on December 28, 2022
- \$1,500 on April 11, 2023

Taxpayer did not pay any of the 2021 property tax bill in 2022. The amount allowed for purposes of computing the veterans and surviving spouses property tax credit for 2022 is \$1,500, which is the amount they paid on December 28, 2022. The remaining amount paid on April 11, 2023, of \$1,500 may be claimed on the 2023 Wisconsin income tax return if the taxpayer is still eligible for the credit.

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 (from Part I, line 1)	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. _____

Line 64 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

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).
- **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 2022, 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 2022 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 include a certification with your return.

What to include Include a copy of your property tax bill, proof of payment made in 2022, and the certification (if required) received from the WDVA with your return.

Line 65 Refundable Credits from Schedule CR

If you are claiming any of the refundable credits listed on the next page, you must complete Schedule CR. **Include 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 65. See page 13 for information on obtaining Schedule CR.

Line 65 – Refundable Credits from Schedule CR - continued

- **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. Complete 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. Complete Schedule BD.
- **Schedule R – Research Credits** The research credits are 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.

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 66 Amount Previously Paid

Amended return only – Complete this line only if this is an amended 2022 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 2022 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 68 Amount Previously Refunded

Amended return only – Complete this line only if this is an amended 2022 Form 1NPR. Fill in the refund from your original 2022 return (not including the amount applied to your 2022 estimated tax). This is generally the amount from line 71 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 2022 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 66 instead of line 68.

Line 70 Amount You Overpaid

If line 69 is more than line 57, subtract line 57 from line 69 and fill in the difference on line 70. This is the amount you overpaid.

Amended return only – If the amount on line 70 (amount you overpaid) is less than the amount applied to your estimated tax on line 72, do not complete line 70. Instead, subtract line 70 from line 72 and fill in the result on line 73. 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 74 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 70, reduce the amount on line 70 by the amount of underpayment interest on line 74.

Line 71 Refund

Fill in on line 71 the amount from line 70 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.

Line 71 – Refund – continued

Note: If you are divorced, see item 7 on page 7. You may be required to include 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 2022 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 2023 estimated tax.

Line 72 Amount Applied to 2023 Estimated Tax

Fill in on line 72 the amount, if any, of the overpayment on line 70 you want applied to your 2023 estimated tax.

If you are married filing a joint return, we will apply the amount on line 72 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 72 to your separate estimated tax.

Amended return only – If this is an amended return, the amount to fill in on line 72 will generally be the amount to be applied to your 2023 estimated tax from line 72 of your original Form 1NPR. However, if you file your amended return by January 16, 2024, you may increase or reduce this amount.

Line 73 Amount You Underpaid

If the amount on line 57 is more than the amount on line 69, subtract line 69 from line 57 and fill in the difference on line 73. This is the amount you underpaid.

Note Interest on any tax due is 12% per year from the due date of your 2022 return. If you owe any interest, figure the interest on the amount of tax you underpaid. Enter the amount of interest on line 76. Do not include amount of interest in the total on either line 73 or 75.

Amended return only – If the amount on line 57 is more than the amount on line 69, subtract line 69 from line 57 and add the amount on line 72 (amount applied to estimated tax) to the result. This is the amount you underpaid. Fill in the amount you underpaid on line 73.

Note If the amount you underpaid 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 74 instructions to see if you owe underpayment interest.

Line 74 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 11.

Underpayment interest applies if either of the following occurs:

- Line 73 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 52 minus the amounts on lines 60 through 65.

Exceptions You will not owe underpayment interest if your 2021 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 2021**, and you had no tax liability for 2021.
2. The amounts on lines 58 and 59 on your 2022 return are at least as much as the tax shown on your 2021 return. This exception does not apply if you did not file a 2021 Wisconsin return. Your estimated tax payments for 2022 must have been made on time and for the required amount.

Line 74 – Underpayment Interest – continued

The “tax shown on your 2021 return” is the amount on line 51 minus the amounts on lines 59 through 64.

Note

Fill in the exception code in the brackets to the left of line 74 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, 2023. Qualified farmers and fishers must fill in exception code “04” in the brackets to the left of line 74. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring underpayment interest

If the **Exceptions** on the previous page 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 74. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 70. Include 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, include a corrected Schedule U with Form 1NPR. Fill in the appropriate exception code in the brackets on line 74 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 74. If the amount of underpayment interest is reduced, put a minus sign (–) in front of the amount on line 74.

If line 70 of Form 1NPR shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 74 to the amount on line 70 of Form 1NPR. Adjust lines 71 and 72 accordingly.

Line 75 Amount You Owe

Add lines 73 and 74 and enter the amount on line 75. The amount on lines 75 and 76 is the total amount you owe.

You can pay online or by check, money order, or credit card. **Do not** include any 2023 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 PV. Mail Form PV and your payment to the address shown on Form PV. You can get this form by using our [electronic payment interactive voucher](#) on our website.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, Discover® Card, Apple Pay, or PayPal. To pay visit NIC Wisconsin and follow the instructions. A convenience fee of 2.25% plus a \$1 transaction fee 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).

Line 75—Amount You Owe — continued

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/OnlineServices/Pay.aspx. To obtain the Payment Plan Request (Form A-771) go to <https://www.revenue.wi.gov/DORForms/a-771.pdf>. To file an installment agreement request electronically, go to <https://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 76 Interest

Interest on the amount you underpaid is 12% per year from the due date of your 2022 return. Figure the interest on the underpayment from line 73. Enter the amount of interest on line 76. Do not include this interest in the total on line 73 or 75.

■ **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 2022 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 2023 tax return. This is April 15, 2024, 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.

■ **Wisconsin Identity Protection PIN** If you received a Wisconsin Identity Protection PIN from the Department of Revenue, enter it in the Wisconsin Identity Protection PIN spaces provided to the right of your signature. You must correctly enter all seven characters of your Wisconsin Identity Protection PIN. If you didn’t receive a Wisconsin Identity Protection PIN, leave these spaces blank. **Caution:** This Wisconsin Identity Protection PIN is different from any Identity Protection PIN you may have received from the IRS.

If you and your spouse are filing a claim together and both the claimant and the claimant’s spouse receive a Wisconsin Identity Protection PIN, enter both Wisconsin Identity Protection PINs in the spaces provided. For more information, see our Wisconsin Identity Protection PIN common questions at revenue.wi.gov/Pages/FAQS/IP-PIN.aspx.

2022 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 34b.

If your federal income (line 31 of Form 1NPR) is--		And you are --				If your federal income (line 31 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	11,059	11,790	21,820	10,370	15,230	42,000	42,500	8,759	18,313	4,316	9,543
11,059	11,500	11,790	21,820	10,370	15,230	42,500	43,000	8,699	18,214	4,217	9,430
11,500	12,000	11,790	21,820	10,348	15,230	43,000	43,500	8,639	18,116	4,118	9,318
12,000	12,500	11,790	21,820	10,249	15,230	43,500	44,000	8,579	18,017	4,019	9,205
12,500	13,000	11,790	21,820	10,150	15,230	44,000	44,500	8,519	17,918	3,920	9,092
13,000	13,500	11,790	21,820	10,052	15,230	44,500	45,000	8,459	17,819	3,822	8,980
13,500	14,000	11,790	21,820	9,953	15,230	45,000	45,500	8,399	17,720	3,723	8,867
14,000	14,500	11,790	21,820	9,854	15,230	45,500	46,000	8,339	17,621	3,624	8,755
14,500	15,000	11,790	21,820	9,755	15,230	46,000	46,500	8,279	17,522	3,525	8,642
15,000	15,500	11,790	21,820	9,656	15,230	46,500	47,000	8,219	17,423	3,426	8,530
15,500	16,000	11,790	21,820	9,557	15,230	47,000	47,500	8,159	17,324	3,327	8,417
16,000	16,500	11,790	21,820	9,458	15,230	47,500	48,000	8,099	17,226	3,228	8,304
16,500	17,000	11,790	21,820	9,359	15,230	48,000	48,500	8,039	17,127	3,129	8,192
17,000	17,500	11,759	21,820	9,260	15,171	48,500	49,000	7,979	17,028	3,030	8,079
17,500	18,000	11,699	21,820	9,162	15,059	49,000	49,500	7,919	16,929	2,931	7,967
18,000	18,500	11,639	21,820	9,063	14,946	49,500	50,000	7,859	16,830	2,833	7,859
18,500	19,000	11,579	21,820	8,964	14,834	50,000	50,500	7,799	16,731	2,734	7,799
19,000	19,500	11,519	21,820	8,865	14,721	50,500	51,000	7,739	16,632	2,635	7,739
19,500	20,000	11,459	21,820	8,766	14,609	51,000	51,500	7,679	16,533	2,536	7,679
20,000	20,500	11,399	21,820	8,667	14,496	51,500	52,000	7,619	16,434	2,437	7,619
20,500	21,000	11,339	21,820	8,568	14,383	52,000	52,500	7,559	16,336	2,338	7,559
21,000	21,500	11,279	21,820	8,469	14,271	52,500	53,000	7,499	16,237	2,239	7,499
21,500	22,000	11,219	21,820	8,370	14,158	53,000	53,500	7,439	16,138	2,140	7,439
22,000	22,500	11,159	21,820	8,272	14,046	53,500	54,000	7,379	16,039	2,041	7,379
22,500	23,000	11,099	21,820	8,173	13,933	54,000	54,500	7,319	15,940	1,943	7,319
23,000	23,500	11,039	21,820	8,074	13,821	54,500	55,000	7,259	15,841	1,844	7,259
23,500	24,000	10,979	21,820	7,975	13,708	55,000	55,500	7,199	15,742	1,745	7,199
24,000	24,500	10,919	21,820	7,876	13,595	55,500	56,000	7,139	15,643	1,646	7,139
24,500	25,000	10,859	21,775	7,777	13,483	56,000	56,500	7,079	15,544	1,547	7,079
25,000	25,500	10,799	21,676	7,678	13,370	56,500	57,000	7,019	15,446	1,448	7,019
25,500	26,000	10,739	21,577	7,579	13,258	57,000	57,500	6,959	15,347	1,349	6,959
26,000	26,500	10,679	21,478	7,480	13,145	57,500	58,000	6,899	15,248	1,250	6,899
26,500	27,000	10,619	21,379	7,382	13,033	58,000	58,500	6,839	15,149	1,151	6,839
27,000	27,500	10,559	21,280	7,283	12,920	58,500	59,000	6,779	15,050	1,053	6,779
27,500	28,000	10,499	21,181	7,184	12,807	59,000	59,500	6,719	14,951	954	6,719
28,000	28,500	10,439	21,082	7,085	12,695	59,500	60,000	6,659	14,852	855	6,659
28,500	29,000	10,379	20,983	6,986	12,582	60,000	60,500	6,599	14,753	756	6,599
29,000	29,500	10,319	20,885	6,887	12,470	60,500	61,000	6,539	14,654	657	6,539
29,500	30,000	10,259	20,786	6,788	12,357	61,000	61,500	6,479	14,556	558	6,479
30,000	30,500	10,199	20,687	6,689	12,245	61,500	62,000	6,419	14,457	459	6,419
30,500	31,000	10,139	20,588	6,590	12,132	62,000	62,500	6,359	14,358	360	6,359
31,000	31,500	10,079	20,489	6,492	12,019	62,500	63,000	6,299	14,259	261	6,299
31,500	32,000	10,019	20,390	6,393	11,907	63,000	63,500	6,239	14,160	163	6,239
32,000	32,500	9,959	20,291	6,294	11,794	63,500	64,000	6,179	14,061	64	6,179
32,500	33,000	9,899	20,192	6,195	11,682	64,000	64,500	6,119	13,962	0	6,119
33,000	33,500	9,839	20,093	6,096	11,569	64,500	65,000	6,059	13,863	0	6,059
33,500	34,000	9,779	19,994	5,997	11,456	65,000	65,500	5,999	13,764	0	5,999
34,000	34,500	9,719	19,896	5,898	11,344	65,500	66,000	5,939	13,666	0	5,939
34,500	35,000	9,659	19,797	5,799	11,231	66,000	66,500	5,879	13,567	0	5,879
35,000	35,500	9,599	19,698	5,700	11,119	66,500	67,000	5,819	13,468	0	5,819
35,500	36,000	9,539	19,599	5,602	11,006	67,000	67,500	5,759	13,369	0	5,759
36,000	36,500	9,479	19,500	5,503	10,894	67,500	68,000	5,699	13,270	0	5,699
36,500	37,000	9,419	19,401	5,404	10,781	68,000	68,500	5,639	13,171	0	5,639
37,000	37,500	9,359	19,302	5,305	10,668	68,500	69,000	5,579	13,072	0	5,579
37,500	38,000	9,299	19,203	5,206	10,556	69,000	69,500	5,519	12,973	0	5,519
38,000	38,500	9,239	19,104	5,107	10,443	69,500	70,000	5,459	12,874	0	5,459
38,500	39,000	9,179	19,006	5,008	10,331	70,000	70,500	5,399	12,776	0	5,399
39,000	39,500	9,119	18,907	4,909	10,218	70,500	71,000	5,339	12,677	0	5,339
39,500	40,000	9,059	18,808	4,810	10,106	71,000	71,500	5,279	12,578	0	5,279
40,000	40,500	8,999	18,709	4,712	9,993	71,500	72,000	5,219	12,479	0	5,219
40,500	41,000	8,939	18,610	4,613	9,880	72,000	72,500	5,159	12,380	0	5,159
41,000	41,500	8,879	18,511	4,514	9,768	72,500	73,000	5,099	12,281	0	5,099
41,500	42,000	8,819	18,412	4,415	9,655	73,000	73,500	5,039	12,182	0	5,039

2022 Standard Deduction Table For Form 1NPR Filers (continued from page 48)

If your federal income (line 31 of Form 1NPR) is—		And you are —				If your federal income (line 31 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—			
73,500	74,000	4,979	12,083	0	4,979	105,000	105,500	1,199	5,853	0	1,199
74,000	74,500	4,919	11,984	0	4,919	105,500	106,000	1,139	5,754	0	1,139
74,500	75,000	4,859	11,886	0	4,859	106,000	106,500	1,079	5,655	0	1,079
75,000	75,500	4,799	11,787	0	4,799	106,500	107,000	1,019	5,557	0	1,019
75,500	76,000	4,739	11,688	0	4,739	107,000	107,500	959	5,458	0	959
76,000	76,500	4,679	11,589	0	4,679	107,500	108,000	899	5,359	0	899
76,500	77,000	4,619	11,490	0	4,619	108,000	108,500	839	5,260	0	839
77,000	77,500	4,559	11,391	0	4,559	108,500	109,000	779	5,161	0	779
77,500	78,000	4,499	11,292	0	4,499	109,000	109,500	719	5,062	0	719
78,000	78,500	4,439	11,193	0	4,439	109,500	110,000	659	4,963	0	659
78,500	79,000	4,379	11,094	0	4,379	110,000	110,500	599	4,864	0	599
79,000	79,500	4,319	10,996	0	4,319	110,500	111,000	539	4,765	0	539
79,500	80,000	4,259	10,897	0	4,259	111,000	111,500	479	4,667	0	479
80,000	80,500	4,199	10,798	0	4,199	111,500	112,000	419	4,568	0	419
80,500	81,000	4,139	10,699	0	4,139	112,000	112,500	359	4,469	0	359
81,000	81,500	4,079	10,600	0	4,079	112,500	113,000	299	4,370	0	299
81,500	82,000	4,019	10,501	0	4,019	113,000	113,500	239	4,271	0	239
82,000	82,500	3,959	10,402	0	3,959	113,500	114,000	179	4,172	0	179
82,500	83,000	3,899	10,303	0	3,899	114,000	114,500	119	4,073	0	119
83,000	83,500	3,839	10,204	0	3,839	114,500	115,000	59	3,974	0	59
83,500	84,000	3,779	10,105	0	3,779	115,000	115,500	0	3,875	0	0
84,000	84,500	3,719	10,007	0	3,719	115,500	116,000	0	3,777	0	0
84,500	85,000	3,659	9,908	0	3,659	116,000	116,500	0	3,678	0	0
85,000	85,500	3,599	9,809	0	3,599	116,500	117,000	0	3,579	0	0
85,500	86,000	3,539	9,710	0	3,539	117,000	117,500	0	3,480	0	0
86,000	86,500	3,479	9,611	0	3,479	117,500	118,000	0	3,381	0	0
86,500	87,000	3,419	9,512	0	3,419	118,000	118,500	0	3,282	0	0
87,000	87,500	3,359	9,413	0	3,359	118,500	119,000	0	3,183	0	0
87,500	88,000	3,299	9,314	0	3,299	119,000	119,500	0	3,084	0	0
88,000	88,500	3,239	9,215	0	3,239	119,500	120,000	0	2,985	0	0
88,500	89,000	3,179	9,117	0	3,179	120,000	120,500	0	2,887	0	0
89,000	89,500	3,119	9,018	0	3,119	120,500	121,000	0	2,788	0	0
89,500	90,000	3,059	8,919	0	3,059	121,000	121,500	0	2,689	0	0
90,000	90,500	2,999	8,820	0	2,999	121,500	122,000	0	2,590	0	0
90,500	91,000	2,939	8,721	0	2,939	122,000	122,500	0	2,491	0	0
91,000	91,500	2,879	8,622	0	2,879	122,500	123,000	0	2,392	0	0
91,500	92,000	2,819	8,523	0	2,819	123,000	123,500	0	2,293	0	0
92,000	92,500	2,759	8,424	0	2,759	123,500	124,000	0	2,194	0	0
92,500	93,000	2,699	8,325	0	2,699	124,000	124,500	0	2,095	0	0
93,000	93,500	2,639	8,227	0	2,639	124,500	125,000	0	1,997	0	0
93,500	94,000	2,579	8,128	0	2,579	125,000	125,500	0	1,898	0	0
94,000	94,500	2,519	8,029	0	2,519	125,500	126,000	0	1,799	0	0
94,500	95,000	2,459	7,930	0	2,459	126,000	126,500	0	1,700	0	0
95,000	95,500	2,399	7,831	0	2,399	126,500	127,000	0	1,601	0	0
95,500	96,000	2,339	7,732	0	2,339	127,000	127,500	0	1,502	0	0
96,000	96,500	2,279	7,633	0	2,279	127,500	128,000	0	1,403	0	0
96,500	97,000	2,219	7,534	0	2,219	128,000	128,500	0	1,304	0	0
97,000	97,500	2,159	7,435	0	2,159	128,500	129,000	0	1,205	0	0
97,500	98,000	2,099	7,337	0	2,099	129,000	129,500	0	1,107	0	0
98,000	98,500	2,039	7,238	0	2,039	129,500	130,000	0	1,008	0	0
98,500	99,000	1,979	7,139	0	1,979	130,000	130,500	0	909	0	0
99,000	99,500	1,919	7,040	0	1,919	130,500	131,000	0	810	0	0
99,500	100,000	1,859	6,941	0	1,859	131,000	131,500	0	711	0	0
100,000	100,500	1,799	6,842	0	1,799	131,500	132,000	0	612	0	0
100,500	101,000	1,739	6,743	0	1,739	132,000	132,500	0	513	0	0
101,000	101,500	1,679	6,644	0	1,679	132,500	133,000	0	414	0	0
101,500	102,000	1,619	6,545	0	1,619	133,000	133,500	0	315	0	0
102,000	102,500	1,559	6,447	0	1,559	133,500	134,000	0	216	0	0
102,500	103,000	1,499	6,348	0	1,499	134,000	134,500	0	118	0	0
103,000	103,500	1,439	6,249	0	1,439	134,500	134,845	0	34	0	0
103,500	104,000	1,379	6,150	0	1,379	134,845	or over	0	0	0	0
104,000	104,500	1,319	6,051	0	1,319						
104,500	105,000	1,259	5,952	0	1,259						

2022 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 56.

Example The Smiths are filing a joint return. Their income on line 37 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 \$1,143. This is the tax amount they must write on line 38 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	1,206	1,139	1,308
28,600	28,700	1,211	1,143	1,313
28,700	28,800	1,216	1,148	1,319
28,800	28,900	1,222	1,153	1,324
28,900	29,000	1,227	1,157	1,329

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	285
		4,100	4,200				147	147	147	8,100	8,200	289	289	289
		4,200	4,300				150	150	150	8,200	8,300	292	292	292
		4,300	4,400				154	154	154	8,300	8,400	296	296	296
		4,400	4,500				158	158	158	8,400	8,500	299	299	299
		4,500	4,600				161	161	161	8,500	8,600	303	303	303
		4,600	4,700				165	165	165	8,600	8,700	306	306	308
		4,700	4,800				168	168	168	8,700	8,800	310	310	312
		4,800	4,900				172	172	172	8,800	8,900	313	313	317
		4,900	5,000				175	175	175	8,900	9,000	317	317	322
		5,000					9,000							
		5,000	5,100				179	179	179	9,000	9,100	320	320	326
		5,100	5,200				182	182	182	9,100	9,200	324	324	331
		5,200	5,300				186	186	186	9,200	9,300	327	327	336
		5,300	5,400				189	189	189	9,300	9,400	331	331	340
		5,400	5,500				193	193	193	9,400	9,500	335	335	345
		5,500	5,600				196	196	196	9,500	9,600	338	338	350
		5,600	5,700				200	200	200	9,600	9,700	342	342	354
		5,700	5,800				204	204	204	9,700	9,800	345	345	359
		5,800	5,900				207	207	207	9,800	9,900	349	349	364
		5,900	6,000				211	211	211	9,900	10,000	352	352	368
		6,000					10,000							
		6,000	6,100				214	214	214	10,000	10,100	356	356	373
		6,100	6,200				218	218	218	10,100	10,200	359	359	378
		6,200	6,300				221	221	221	10,200	10,300	363	363	382
		6,300	6,400				225	225	225	10,300	10,400	366	366	387
		6,400	6,500				228	228	228	10,400	10,500	370	370	391
		6,500	6,600				232	232	232	10,500	10,600	373	373	396
		6,600	6,700				235	235	235	10,600	10,700	377	377	401
		6,700	6,800				239	239	239	10,700	10,800	381	381	405
		6,800	6,900				242	242	242	10,800	10,900	384	384	410
		6,900	7,000				246	246	246	10,900	11,000	388	388	415

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	419	17,000	17,100	651	604	699	23,000	23,100	930	883	1,017
11,100	11,200	395	395	424	17,100	17,200	656	609	704	23,100	23,200	935	888	1,022
11,200	11,300	398	398	429	17,200	17,300	660	613	709	23,200	23,300	939	892	1,027
11,300	11,400	402	402	433	17,300	17,400	665	618	715	23,300	23,400	944	897	1,033
11,400	11,500	405	405	438	17,400	17,500	670	623	720	23,400	23,500	949	902	1,038
11,500	11,600	409	409	443	17,500	17,600	674	627	725	23,500	23,600	953	906	1,043
11,600	11,700	412	412	447	17,600	17,700	679	632	730	23,600	23,700	958	911	1,048
11,700	11,800	416	416	452	17,700	17,800	684	637	736	23,700	23,800	963	916	1,054
11,800	11,900	419	419	457	17,800	17,900	688	641	741	23,800	23,900	967	920	1,059
11,900	12,000	423	423	461	17,900	18,000	693	646	746	23,900	24,000	972	925	1,064
12,000					18,000					24,000				
12,000	12,100	427	427	466	18,000	18,100	698	651	752	24,000	24,100	977	930	1,070
12,100	12,200	430	430	471	18,100	18,200	702	655	757	24,100	24,200	981	934	1,075
12,200	12,300	434	434	475	18,200	18,300	707	660	762	24,200	24,300	986	939	1,080
12,300	12,400	437	437	480	18,300	18,400	712	664	768	24,300	24,400	991	943	1,086
12,400	12,500	441	441	484	18,400	18,500	716	669	773	24,400	24,500	995	948	1,091
12,500	12,600	444	444	489	18,500	18,600	721	674	778	24,500	24,600	1,000	953	1,096
12,600	12,700	448	448	494	18,600	18,700	726	678	783	24,600	24,700	1,005	957	1,101
12,700	12,800	451	451	498	18,700	18,800	730	683	789	24,700	24,800	1,009	962	1,107
12,800	12,900	456	455	503	18,800	18,900	735	688	794	24,800	24,900	1,014	967	1,112
12,900	13,000	461	458	508	18,900	19,000	740	692	799	24,900	25,000	1,019	971	1,117
13,000					19,000					25,000				
13,000	13,100	465	462	512	19,000	19,100	744	697	805	25,000	25,100	1,023	976	1,123
13,100	13,200	470	466	517	19,100	19,200	749	702	810	25,100	25,200	1,028	981	1,128
13,200	13,300	474	469	522	19,200	19,300	753	706	815	25,200	25,300	1,032	985	1,133
13,300	13,400	479	473	526	19,300	19,400	758	711	821	25,300	25,400	1,037	990	1,139
13,400	13,500	484	476	531	19,400	19,500	763	716	826	25,400	25,500	1,042	995	1,144
13,500	13,600	488	480	536	19,500	19,600	767	720	831	25,500	25,600	1,047	999	1,149
13,600	13,700	493	483	540	19,600	19,700	772	725	836	25,600	25,700	1,052	1,004	1,154
13,700	13,800	498	487	545	19,700	19,800	777	730	842	25,700	25,800	1,057	1,009	1,160
13,800	13,900	502	490	550	19,800	19,900	781	734	847	25,800	25,900	1,063	1,013	1,165
13,900	14,000	507	494	554	19,900	20,000	786	739	852	25,900	26,000	1,068	1,018	1,170
14,000					20,000					26,000				
14,000	14,100	512	497	559	20,000	20,100	791	744	858	26,000	26,100	1,073	1,023	1,176
14,100	14,200	516	501	564	20,100	20,200	795	748	863	26,100	26,200	1,078	1,027	1,181
14,200	14,300	521	504	568	20,200	20,300	800	753	868	26,200	26,300	1,084	1,032	1,186
14,300	14,400	526	508	573	20,300	20,400	805	757	874	26,300	26,400	1,089	1,036	1,192
14,400	14,500	530	512	577	20,400	20,500	809	762	879	26,400	26,500	1,094	1,041	1,197
14,500	14,600	535	515	582	20,500	20,600	814	767	884	26,500	26,600	1,100	1,046	1,202
14,600	14,700	540	519	587	20,600	20,700	819	771	889	26,600	26,700	1,105	1,050	1,207
14,700	14,800	544	522	591	20,700	20,800	823	776	895	26,700	26,800	1,110	1,055	1,213
14,800	14,900	549	526	596	20,800	20,900	828	781	900	26,800	26,900	1,116	1,060	1,218
14,900	15,000	554	529	601	20,900	21,000	833	785	905	26,900	27,000	1,121	1,064	1,223
15,000					21,000					27,000				
15,000	15,100	558	533	605	21,000	21,100	837	790	911	27,000	27,100	1,126	1,069	1,229
15,100	15,200	563	536	610	21,100	21,200	842	795	916	27,100	27,200	1,131	1,074	1,234
15,200	15,300	567	540	615	21,200	21,300	846	799	921	27,200	27,300	1,137	1,078	1,239
15,300	15,400	572	543	619	21,300	21,400	851	804	927	27,300	27,400	1,142	1,083	1,245
15,400	15,500	577	547	624	21,400	21,500	856	809	932	27,400	27,500	1,147	1,088	1,250
15,500	15,600	581	550	629	21,500	21,600	860	813	937	27,500	27,600	1,153	1,092	1,255
15,600	15,700	586	554	633	21,600	21,700	865	818	942	27,600	27,700	1,158	1,097	1,260
15,700	15,800	591	558	638	21,700	21,800	870	823	948	27,700	27,800	1,163	1,102	1,266
15,800	15,900	595	561	643	21,800	21,900	874	827	953	27,800	27,900	1,169	1,106	1,271
15,900	16,000	600	565	647	21,900	22,000	879	832	958	27,900	28,000	1,174	1,111	1,276
16,000					22,000					28,000				
16,000	16,100	605	568	652	22,000	22,100	884	837	964	28,000	28,100	1,179	1,116	1,282
16,100	16,200	609	572	657	22,100	22,200	888	841	969	28,100	28,200	1,184	1,120	1,287
16,200	16,300	614	575	661	22,200	22,300	893	846	974	28,200	28,300	1,190	1,125	1,292
16,300	16,400	619	579	666	22,300	22,400	898	850	980	28,300	28,400	1,195	1,129	1,298
16,400	16,500	623	582	670	22,400	22,500	902	855	985	28,400	28,500	1,200	1,134	1,303
16,500	16,600	628	586	675	22,500	22,600	907	860	990	28,500	28,600	1,206	1,139	1,308
16,600	16,700	633	589	680	22,600	22,700	912	864	995	28,600	28,700	1,211	1,143	1,313
16,700	16,800	637	593	684	22,700	22,800	916	869	1,001	28,700	28,800	1,216	1,148	1,319
16,800	16,900	642	596	689	22,800	22,900	921	874	1,006	28,800	28,900	1,222	1,153	1,324
16,900	17,000	647	600	694	22,900	23,000	926	878	1,011	28,900	29,000	1,227	1,157	1,329

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	1,232	1,162	1,335	35,000	35,100	1,550	1,448	1,653	41,000	41,100	1,868	1,766	1,971
29,100	29,200	1,237	1,167	1,340	35,100	35,200	1,555	1,453	1,658	41,100	41,200	1,873	1,771	1,976
29,200	29,300	1,243	1,171	1,345	35,200	35,300	1,561	1,458	1,663	41,200	41,300	1,879	1,776	1,981
29,300	29,400	1,248	1,176	1,351	35,300	35,400	1,566	1,464	1,669	41,300	41,400	1,884	1,782	1,987
29,400	29,500	1,253	1,181	1,356	35,400	35,500	1,571	1,469	1,674	41,400	41,500	1,889	1,787	1,992
29,500	29,600	1,259	1,185	1,361	35,500	35,600	1,577	1,474	1,679	41,500	41,600	1,895	1,792	1,997
29,600	29,700	1,264	1,190	1,366	35,600	35,700	1,582	1,479	1,684	41,600	41,700	1,900	1,797	2,002
29,700	29,800	1,269	1,195	1,372	35,700	35,800	1,587	1,485	1,690	41,700	41,800	1,905	1,803	2,008
29,800	29,900	1,275	1,199	1,377	35,800	35,900	1,593	1,490	1,695	41,800	41,900	1,911	1,808	2,013
29,900	30,000	1,280	1,204	1,382	35,900	36,000	1,598	1,495	1,700	41,900	42,000	1,916	1,813	2,018
30,000					36,000					42,000				
30,000	30,100	1,285	1,209	1,388	36,000	36,100	1,603	1,501	1,706	42,000	42,100	1,921	1,819	2,024
30,100	30,200	1,290	1,213	1,393	36,100	36,200	1,608	1,506	1,711	42,100	42,200	1,926	1,824	2,029
30,200	30,300	1,296	1,218	1,398	36,200	36,300	1,614	1,511	1,716	42,200	42,300	1,932	1,829	2,034
30,300	30,400	1,301	1,222	1,404	36,300	36,400	1,619	1,517	1,722	42,300	42,400	1,937	1,835	2,040
30,400	30,500	1,306	1,227	1,409	36,400	36,500	1,624	1,522	1,727	42,400	42,500	1,942	1,840	2,045
30,500	30,600	1,312	1,232	1,414	36,500	36,600	1,630	1,527	1,732	42,500	42,600	1,948	1,845	2,050
30,600	30,700	1,317	1,236	1,419	36,600	36,700	1,635	1,532	1,737	42,600	42,700	1,953	1,850	2,055
30,700	30,800	1,322	1,241	1,425	36,700	36,800	1,640	1,538	1,743	42,700	42,800	1,958	1,856	2,061
30,800	30,900	1,328	1,246	1,430	36,800	36,900	1,646	1,543	1,748	42,800	42,900	1,964	1,861	2,066
30,900	31,000	1,333	1,250	1,435	36,900	37,000	1,651	1,548	1,753	42,900	43,000	1,969	1,866	2,071
31,000					37,000					43,000				
31,000	31,100	1,338	1,255	1,441	37,000	37,100	1,656	1,554	1,759	43,000	43,100	1,974	1,872	2,077
31,100	31,200	1,343	1,260	1,446	37,100	37,200	1,661	1,559	1,764	43,100	43,200	1,979	1,877	2,082
31,200	31,300	1,349	1,264	1,451	37,200	37,300	1,667	1,564	1,769	43,200	43,300	1,985	1,882	2,087
31,300	31,400	1,354	1,269	1,457	37,300	37,400	1,672	1,570	1,775	43,300	43,400	1,990	1,888	2,093
31,400	31,500	1,359	1,274	1,462	37,400	37,500	1,677	1,575	1,780	43,400	43,500	1,995	1,893	2,098
31,500	31,600	1,365	1,278	1,467	37,500	37,600	1,683	1,580	1,785	43,500	43,600	2,001	1,898	2,103
31,600	31,700	1,370	1,283	1,472	37,600	37,700	1,688	1,585	1,790	43,600	43,700	2,006	1,903	2,108
31,700	31,800	1,375	1,288	1,478	37,700	37,800	1,693	1,591	1,796	43,700	43,800	2,011	1,909	2,114
31,800	31,900	1,381	1,292	1,483	37,800	37,900	1,699	1,596	1,801	43,800	43,900	2,017	1,914	2,119
31,900	32,000	1,386	1,297	1,488	37,900	38,000	1,704	1,601	1,806	43,900	44,000	2,022	1,919	2,124
32,000					38,000					44,000				
32,000	32,100	1,391	1,302	1,494	38,000	38,100	1,709	1,607	1,812	44,000	44,100	2,027	1,925	2,130
32,100	32,200	1,396	1,306	1,499	38,100	38,200	1,714	1,612	1,817	44,100	44,200	2,032	1,930	2,135
32,200	32,300	1,402	1,311	1,504	38,200	38,300	1,720	1,617	1,822	44,200	44,300	2,038	1,935	2,140
32,300	32,400	1,407	1,315	1,510	38,300	38,400	1,725	1,623	1,828	44,300	44,400	2,043	1,941	2,146
32,400	32,500	1,412	1,320	1,515	38,400	38,500	1,730	1,628	1,833	44,400	44,500	2,048	1,946	2,151
32,500	32,600	1,418	1,325	1,520	38,500	38,600	1,736	1,633	1,838	44,500	44,600	2,054	1,951	2,156
32,600	32,700	1,423	1,329	1,525	38,600	38,700	1,741	1,638	1,843	44,600	44,700	2,059	1,956	2,161
32,700	32,800	1,428	1,334	1,531	38,700	38,800	1,746	1,644	1,849	44,700	44,800	2,064	1,962	2,167
32,800	32,900	1,434	1,339	1,536	38,800	38,900	1,752	1,649	1,854	44,800	44,900	2,070	1,967	2,172
32,900	33,000	1,439	1,343	1,541	38,900	39,000	1,757	1,654	1,859	44,900	45,000	2,075	1,972	2,177
33,000					39,000					45,000				
33,000	33,100	1,444	1,348	1,547	39,000	39,100	1,762	1,660	1,865	45,000	45,100	2,080	1,978	2,183
33,100	33,200	1,449	1,353	1,552	39,100	39,200	1,767	1,665	1,870	45,100	45,200	2,085	1,983	2,188
33,200	33,300	1,455	1,357	1,557	39,200	39,300	1,773	1,670	1,875	45,200	45,300	2,091	1,988	2,193
33,300	33,400	1,460	1,362	1,563	39,300	39,400	1,778	1,676	1,881	45,300	45,400	2,096	1,994	2,199
33,400	33,500	1,465	1,367	1,568	39,400	39,500	1,783	1,681	1,886	45,400	45,500	2,101	1,999	2,204
33,500	33,600	1,471	1,371	1,573	39,500	39,600	1,789	1,686	1,891	45,500	45,600	2,107	2,004	2,209
33,600	33,700	1,476	1,376	1,578	39,600	39,700	1,794	1,691	1,896	45,600	45,700	2,112	2,009	2,214
33,700	33,800	1,481	1,381	1,584	39,700	39,800	1,799	1,697	1,902	45,700	45,800	2,117	2,015	2,220
33,800	33,900	1,487	1,385	1,589	39,800	39,900	1,805	1,702	1,907	45,800	45,900	2,123	2,020	2,225
33,900	34,000	1,492	1,390	1,594	39,900	40,000	1,810	1,707	1,912	45,900	46,000	2,128	2,025	2,230
34,000					40,000					46,000				
34,000	34,100	1,497	1,395	1,600	40,000	40,100	1,815	1,713	1,918	46,000	46,100	2,133	2,031	2,236
34,100	34,200	1,502	1,400	1,605	40,100	40,200	1,820	1,718	1,923	46,100	46,200	2,138	2,036	2,241
34,200	34,300	1,508	1,405	1,610	40,200	40,300	1,826	1,723	1,928	46,200	46,300	2,144	2,041	2,246
34,300	34,400	1,513	1,411	1,616	40,300	40,400	1,831	1,729	1,934	46,300	46,400	2,149	2,047	2,252
34,400	34,500	1,518	1,416	1,621	40,400	40,500	1,836	1,734	1,939	46,400	46,500	2,154	2,052	2,257
34,500	34,600	1,524	1,421	1,626	40,500	40,600	1,842	1,739	1,944	46,500	46,600	2,160	2,057	2,262
34,600	34,700	1,529	1,426	1,631	40,600	40,700	1,847	1,744	1,949	46,600	46,700	2,165	2,062	2,267
34,700	34,800	1,534	1,432	1,637	40,700	40,800	1,852	1,750	1,955	46,700	46,800	2,170	2,068	2,273
34,800	34,900	1,540	1,437	1,642	40,800	40,900	1,858	1,755	1,960	46,800	46,900	2,176	2,073	2,278
34,900	35,000	1,545	1,442	1,647	40,900	41,000	1,863	1,760	1,965	46,900	47,000	2,181	2,078	2,283

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	2,186	2,084	2,289	53,000	53,100	2,504	2,402	2,607	59,000	59,100	2,822	2,720	2,925
47,100	47,200	2,191	2,089	2,294	53,100	53,200	2,509	2,407	2,612	59,100	59,200	2,827	2,725	2,930
47,200	47,300	2,197	2,094	2,299	53,200	53,300	2,515	2,412	2,617	59,200	59,300	2,833	2,730	2,935
47,300	47,400	2,202	2,100	2,305	53,300	53,400	2,520	2,418	2,623	59,300	59,400	2,838	2,736	2,941
47,400	47,500	2,207	2,105	2,310	53,400	53,500	2,525	2,423	2,628	59,400	59,500	2,843	2,741	2,946
47,500	47,600	2,213	2,110	2,315	53,500	53,600	2,531	2,428	2,633	59,500	59,600	2,849	2,746	2,951
47,600	47,700	2,218	2,115	2,320	53,600	53,700	2,536	2,433	2,638	59,600	59,700	2,854	2,751	2,956
47,700	47,800	2,223	2,121	2,326	53,700	53,800	2,541	2,439	2,644	59,700	59,800	2,859	2,757	2,962
47,800	47,900	2,229	2,126	2,331	53,800	53,900	2,547	2,444	2,649	59,800	59,900	2,865	2,762	2,967
47,900	48,000	2,234	2,131	2,336	53,900	54,000	2,552	2,449	2,654	59,900	60,000	2,870	2,767	2,972
48,000					54,000					60,000				
48,000	48,100	2,239	2,137	2,342	54,000	54,100	2,557	2,455	2,660	60,000	60,100	2,875	2,773	2,978
48,100	48,200	2,244	2,142	2,347	54,100	54,200	2,562	2,460	2,665	60,100	60,200	2,880	2,778	2,983
48,200	48,300	2,250	2,147	2,352	54,200	54,300	2,568	2,465	2,670	60,200	60,300	2,886	2,783	2,988
48,300	48,400	2,255	2,153	2,358	54,300	54,400	2,573	2,471	2,676	60,300	60,400	2,891	2,789	2,994
48,400	48,500	2,260	2,158	2,363	54,400	54,500	2,578	2,476	2,681	60,400	60,500	2,896	2,794	2,999
48,500	48,600	2,266	2,163	2,368	54,500	54,600	2,584	2,481	2,686	60,500	60,600	2,902	2,799	3,004
48,600	48,700	2,271	2,168	2,373	54,600	54,700	2,589	2,486	2,691	60,600	60,700	2,907	2,804	3,009
48,700	48,800	2,276	2,174	2,379	54,700	54,800	2,594	2,492	2,697	60,700	60,800	2,912	2,810	3,015
48,800	48,900	2,282	2,179	2,384	54,800	54,900	2,600	2,497	2,702	60,800	60,900	2,918	2,815	3,020
48,900	49,000	2,287	2,184	2,389	54,900	55,000	2,605	2,502	2,707	60,900	61,000	2,923	2,820	3,025
49,000					55,000					61,000				
49,000	49,100	2,292	2,190	2,395	55,000	55,100	2,610	2,508	2,713	61,000	61,100	2,928	2,826	3,031
49,100	49,200	2,297	2,195	2,400	55,100	55,200	2,615	2,513	2,718	61,100	61,200	2,933	2,831	3,036
49,200	49,300	2,303	2,200	2,405	55,200	55,300	2,621	2,518	2,723	61,200	61,300	2,939	2,836	3,041
49,300	49,400	2,308	2,206	2,411	55,300	55,400	2,626	2,524	2,729	61,300	61,400	2,944	2,842	3,047
49,400	49,500	2,313	2,211	2,416	55,400	55,500	2,631	2,529	2,734	61,400	61,500	2,949	2,847	3,052
49,500	49,600	2,319	2,216	2,421	55,500	55,600	2,637	2,534	2,739	61,500	61,600	2,955	2,852	3,057
49,600	49,700	2,324	2,221	2,426	55,600	55,700	2,642	2,539	2,744	61,600	61,700	2,960	2,857	3,062
49,700	49,800	2,329	2,227	2,432	55,700	55,800	2,647	2,545	2,750	61,700	61,800	2,965	2,863	3,068
49,800	49,900	2,335	2,232	2,437	55,800	55,900	2,653	2,550	2,755	61,800	61,900	2,971	2,868	3,073
49,900	50,000	2,340	2,237	2,442	55,900	56,000	2,658	2,555	2,760	61,900	62,000	2,976	2,873	3,078
50,000					56,000					62,000				
50,000	50,100	2,345	2,243	2,448	56,000	56,100	2,663	2,561	2,766	62,000	62,100	2,981	2,879	3,084
50,100	50,200	2,350	2,248	2,453	56,100	56,200	2,668	2,566	2,771	62,100	62,200	2,986	2,884	3,089
50,200	50,300	2,356	2,253	2,458	56,200	56,300	2,674	2,571	2,776	62,200	62,300	2,992	2,889	3,094
50,300	50,400	2,361	2,259	2,464	56,300	56,400	2,679	2,577	2,782	62,300	62,400	2,997	2,895	3,100
50,400	50,500	2,366	2,264	2,469	56,400	56,500	2,684	2,582	2,787	62,400	62,500	3,002	2,900	3,105
50,500	50,600	2,372	2,269	2,474	56,500	56,600	2,690	2,587	2,792	62,500	62,600	3,008	2,905	3,110
50,600	50,700	2,377	2,274	2,479	56,600	56,700	2,695	2,592	2,797	62,600	62,700	3,013	2,910	3,115
50,700	50,800	2,382	2,280	2,485	56,700	56,800	2,700	2,598	2,803	62,700	62,800	3,018	2,916	3,121
50,800	50,900	2,388	2,285	2,490	56,800	56,900	2,706	2,603	2,808	62,800	62,900	3,024	2,921	3,126
50,900	51,000	2,393	2,290	2,495	56,900	57,000	2,711	2,608	2,813	62,900	63,000	3,029	2,926	3,131
51,000					57,000					63,000				
51,000	51,100	2,398	2,296	2,501	57,000	57,100	2,716	2,614	2,819	63,000	63,100	3,034	2,932	3,137
51,100	51,200	2,403	2,301	2,506	57,100	57,200	2,721	2,619	2,824	63,100	63,200	3,039	2,937	3,142
51,200	51,300	2,409	2,306	2,511	57,200	57,300	2,727	2,624	2,829	63,200	63,300	3,045	2,942	3,147
51,300	51,400	2,414	2,312	2,517	57,300	57,400	2,732	2,630	2,835	63,300	63,400	3,050	2,948	3,153
51,400	51,500	2,419	2,317	2,522	57,400	57,500	2,737	2,635	2,840	63,400	63,500	3,055	2,953	3,158
51,500	51,600	2,425	2,322	2,527	57,500	57,600	2,743	2,640	2,845	63,500	63,600	3,061	2,958	3,163
51,600	51,700	2,430	2,327	2,532	57,600	57,700	2,748	2,645	2,850	63,600	63,700	3,066	2,963	3,168
51,700	51,800	2,435	2,333	2,538	57,700	57,800	2,753	2,651	2,856	63,700	63,800	3,071	2,969	3,174
51,800	51,900	2,441	2,338	2,543	57,800	57,900	2,759	2,656	2,861	63,800	63,900	3,077	2,974	3,179
51,900	52,000	2,446	2,343	2,548	57,900	58,000	2,764	2,661	2,866	63,900	64,000	3,082	2,979	3,184
52,000					58,000					64,000				
52,000	52,100	2,451	2,349	2,554	58,000	58,100	2,769	2,667	2,872	64,000	64,100	3,087	2,985	3,190
52,100	52,200	2,456	2,354	2,559	58,100	58,200	2,774	2,672	2,877	64,100	64,200	3,092	2,990	3,195
52,200	52,300	2,462	2,359	2,564	58,200	58,300	2,780	2,677	2,882	64,200	64,300	3,098	2,995	3,200
52,300	52,400	2,467	2,365	2,570	58,300	58,400	2,785	2,683	2,888	64,300	64,400	3,103	3,001	3,206
52,400	52,500	2,472	2,370	2,575	58,400	58,500	2,790	2,688	2,893	64,400	64,500	3,108	3,006	3,211
52,500	52,600	2,478	2,375	2,580	58,500	58,600	2,796	2,693	2,898	64,500	64,600	3,114	3,011	3,216
52,600	52,700	2,483	2,380	2,585	58,600	58,700	2,801	2,698	2,903	64,600	64,700	3,119	3,016	3,221
52,700	52,800	2,488	2,386	2,591	58,700	58,800	2,806	2,704	2,909	64,700	64,800	3,124	3,022	3,227
52,800	52,900	2,494	2,391	2,596	58,800	58,900	2,812	2,709	2,914	64,800	64,900	3,130	3,027	3,232
52,900	53,000	2,499	2,396	2,601	58,900	59,000	2,817	2,714	2,919	64,900	65,000	3,135	3,032	3,237

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
65,000					71,000					77,000				
65,000	65,100	3,140	3,038	3,243	71,000	71,100	3,458	3,356	3,561	77,000	77,100	3,776	3,674	3,879
65,100	65,200	3,145	3,043	3,248	71,100	71,200	3,463	3,361	3,566	77,100	77,200	3,781	3,679	3,884
65,200	65,300	3,151	3,048	3,253	71,200	71,300	3,469	3,366	3,571	77,200	77,300	3,787	3,684	3,889
65,300	65,400	3,156	3,054	3,259	71,300	71,400	3,474	3,372	3,577	77,300	77,400	3,792	3,690	3,895
65,400	65,500	3,161	3,059	3,264	71,400	71,500	3,479	3,377	3,582	77,400	77,500	3,797	3,695	3,900
65,500	65,600	3,167	3,064	3,269	71,500	71,600	3,485	3,382	3,587	77,500	77,600	3,803	3,700	3,905
65,600	65,700	3,172	3,069	3,274	71,600	71,700	3,490	3,387	3,592	77,600	77,700	3,808	3,705	3,910
65,700	65,800	3,177	3,075	3,280	71,700	71,800	3,495	3,393	3,598	77,700	77,800	3,813	3,711	3,916
65,800	65,900	3,183	3,080	3,285	71,800	71,900	3,501	3,398	3,603	77,800	77,900	3,819	3,716	3,921
65,900	66,000	3,188	3,085	3,290	71,900	72,000	3,506	3,403	3,608	77,900	78,000	3,824	3,721	3,926
66,000					72,000					78,000				
66,000	66,100	3,193	3,091	3,296	72,000	72,100	3,511	3,409	3,614	78,000	78,100	3,829	3,727	3,932
66,100	66,200	3,198	3,096	3,301	72,100	72,200	3,516	3,414	3,619	78,100	78,200	3,834	3,732	3,937
66,200	66,300	3,204	3,101	3,306	72,200	72,300	3,522	3,419	3,624	78,200	78,300	3,840	3,737	3,942
66,300	66,400	3,209	3,107	3,312	72,300	72,400	3,527	3,425	3,630	78,300	78,400	3,845	3,743	3,948
66,400	66,500	3,214	3,112	3,317	72,400	72,500	3,532	3,430	3,635	78,400	78,500	3,850	3,748	3,953
66,500	66,600	3,220	3,117	3,322	72,500	72,600	3,538	3,435	3,640	78,500	78,600	3,856	3,753	3,958
66,600	66,700	3,225	3,122	3,327	72,600	72,700	3,543	3,440	3,645	78,600	78,700	3,861	3,758	3,963
66,700	66,800	3,230	3,128	3,333	72,700	72,800	3,548	3,446	3,651	78,700	78,800	3,866	3,764	3,969
66,800	66,900	3,236	3,133	3,338	72,800	72,900	3,554	3,451	3,656	78,800	78,900	3,872	3,769	3,974
66,900	67,000	3,241	3,138	3,343	72,900	73,000	3,559	3,456	3,661	78,900	79,000	3,877	3,774	3,979
67,000					73,000					79,000				
67,000	67,100	3,246	3,144	3,349	73,000	73,100	3,564	3,462	3,667	79,000	79,100	3,882	3,780	3,985
67,100	67,200	3,251	3,149	3,354	73,100	73,200	3,569	3,467	3,672	79,100	79,200	3,887	3,785	3,990
67,200	67,300	3,257	3,154	3,359	73,200	73,300	3,575	3,472	3,677	79,200	79,300	3,893	3,790	3,995
67,300	67,400	3,262	3,160	3,365	73,300	73,400	3,580	3,478	3,683	79,300	79,400	3,898	3,796	4,001
67,400	67,500	3,267	3,165	3,370	73,400	73,500	3,585	3,483	3,688	79,400	79,500	3,903	3,801	4,006
67,500	67,600	3,273	3,170	3,375	73,500	73,600	3,591	3,488	3,693	79,500	79,600	3,909	3,806	4,011
67,600	67,700	3,278	3,175	3,380	73,600	73,700	3,596	3,493	3,698	79,600	79,700	3,914	3,811	4,016
67,700	67,800	3,283	3,181	3,386	73,700	73,800	3,601	3,499	3,704	79,700	79,800	3,919	3,817	4,022
67,800	67,900	3,289	3,186	3,391	73,800	73,900	3,607	3,504	3,709	79,800	79,900	3,925	3,822	4,027
67,900	68,000	3,294	3,191	3,396	73,900	74,000	3,612	3,509	3,714	79,900	80,000	3,930	3,827	4,032
68,000					74,000					80,000				
68,000	68,100	3,299	3,197	3,402	74,000	74,100	3,617	3,515	3,720	80,000	80,100	3,935	3,833	4,038
68,100	68,200	3,304	3,202	3,407	74,100	74,200	3,622	3,520	3,725	80,100	80,200	3,940	3,838	4,043
68,200	68,300	3,310	3,207	3,412	74,200	74,300	3,628	3,525	3,730	80,200	80,300	3,946	3,843	4,048
68,300	68,400	3,315	3,213	3,418	74,300	74,400	3,633	3,531	3,736	80,300	80,400	3,951	3,849	4,054
68,400	68,500	3,320	3,218	3,423	74,400	74,500	3,638	3,536	3,741	80,400	80,500	3,956	3,854	4,059
68,500	68,600	3,326	3,223	3,428	74,500	74,600	3,644	3,541	3,746	80,500	80,600	3,962	3,859	4,064
68,600	68,700	3,331	3,228	3,433	74,600	74,700	3,649	3,546	3,751	80,600	80,700	3,967	3,864	4,069
68,700	68,800	3,336	3,234	3,439	74,700	74,800	3,654	3,552	3,757	80,700	80,800	3,972	3,870	4,075
68,800	68,900	3,342	3,239	3,444	74,800	74,900	3,660	3,557	3,762	80,800	80,900	3,978	3,875	4,080
68,900	69,000	3,347	3,244	3,449	74,900	75,000	3,665	3,562	3,767	80,900	81,000	3,983	3,880	4,085
69,000					75,000					81,000				
69,000	69,100	3,352	3,250	3,455	75,000	75,100	3,670	3,568	3,773	81,000	81,100	3,988	3,886	4,091
69,100	69,200	3,357	3,255	3,460	75,100	75,200	3,675	3,573	3,778	81,100	81,200	3,993	3,891	4,096
69,200	69,300	3,363	3,260	3,465	75,200	75,300	3,681	3,578	3,783	81,200	81,300	3,999	3,896	4,101
69,300	69,400	3,368	3,266	3,471	75,300	75,400	3,686	3,584	3,789	81,300	81,400	4,004	3,902	4,107
69,400	69,500	3,373	3,271	3,476	75,400	75,500	3,691	3,589	3,794	81,400	81,500	4,009	3,907	4,112
69,500	69,600	3,379	3,276	3,481	75,500	75,600	3,697	3,594	3,799	81,500	81,600	4,015	3,912	4,117
69,600	69,700	3,384	3,281	3,486	75,600	75,700	3,702	3,599	3,804	81,600	81,700	4,020	3,917	4,122
69,700	69,800	3,389	3,287	3,492	75,700	75,800	3,707	3,605	3,810	81,700	81,800	4,025	3,923	4,128
69,800	69,900	3,395	3,292	3,497	75,800	75,900	3,713	3,610	3,815	81,800	81,900	4,031	3,928	4,133
69,900	70,000	3,400	3,297	3,502	75,900	76,000	3,718	3,615	3,820	81,900	82,000	4,036	3,933	4,138
70,000					76,000					82,000				
70,000	70,100	3,405	3,303	3,508	76,000	76,100	3,723	3,621	3,826	82,000	82,100	4,041	3,939	4,144
70,100	70,200	3,410	3,308	3,513	76,100	76,200	3,728	3,626	3,831	82,100	82,200	4,046	3,944	4,149
70,200	70,300	3,416	3,313	3,518	76,200	76,300	3,734	3,631	3,836	82,200	82,300	4,052	3,949	4,154
70,300	70,400	3,421	3,319	3,524	76,300	76,400	3,739	3,637	3,842	82,300	82,400	4,057	3,955	4,160
70,400	70,500	3,426	3,324	3,529	76,400	76,500	3,744	3,642	3,847	82,400	82,500	4,062	3,960	4,165
70,500	70,600	3,432	3,329	3,534	76,500	76,600	3,750	3,647	3,852	82,500	82,600	4,068	3,965	4,170
70,600	70,700	3,437	3,334	3,539	76,600	76,700	3,755	3,652	3,857	82,600	82,700	4,073	3,970	4,175
70,700	70,800	3,442	3,340	3,545	76,700	76,800	3,760	3,658	3,863	82,700	82,800	4,078	3,976	4,181
70,800	70,900	3,448	3,345	3,550	76,800	76,900	3,766	3,663	3,868	82,800	82,900	4,084	3,981	4,186
70,900	71,000	3,453	3,350	3,555	76,900	77,000	3,771	3,668	3,873	82,900	83,000	4,089	3,986	4,191

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	4,094	3,992	4,197	89,000	89,100	4,412	4,310	4,515	95,000	95,100	4,730	4,628	4,833
83,100	83,200	4,099	3,997	4,202	89,100	89,200	4,417	4,315	4,520	95,100	95,200	4,735	4,633	4,838
83,200	83,300	4,105	4,002	4,207	89,200	89,300	4,423	4,320	4,525	95,200	95,300	4,741	4,638	4,843
83,300	83,400	4,110	4,008	4,213	89,300	89,400	4,428	4,326	4,531	95,300	95,400	4,746	4,644	4,849
83,400	83,500	4,115	4,013	4,218	89,400	89,500	4,433	4,331	4,536	95,400	95,500	4,751	4,649	4,854
83,500	83,600	4,121	4,018	4,223	89,500	89,600	4,439	4,336	4,541	95,500	95,600	4,757	4,654	4,859
83,600	83,700	4,126	4,023	4,228	89,600	89,700	4,444	4,341	4,546	95,600	95,700	4,762	4,659	4,864
83,700	83,800	4,131	4,029	4,234	89,700	89,800	4,449	4,347	4,552	95,700	95,800	4,767	4,665	4,870
83,800	83,900	4,137	4,034	4,239	89,800	89,900	4,455	4,352	4,557	95,800	95,900	4,773	4,670	4,875
83,900	84,000	4,142	4,039	4,244	89,900	90,000	4,460	4,357	4,562	95,900	96,000	4,778	4,675	4,880
84,000					90,000					96,000				
84,000	84,100	4,147	4,045	4,250	90,000	90,100	4,465	4,363	4,568	96,000	96,100	4,783	4,681	4,886
84,100	84,200	4,152	4,050	4,255	90,100	90,200	4,470	4,368	4,573	96,100	96,200	4,788	4,686	4,891
84,200	84,300	4,158	4,055	4,260	90,200	90,300	4,476	4,373	4,578	96,200	96,300	4,794	4,691	4,896
84,300	84,400	4,163	4,061	4,266	90,300	90,400	4,481	4,379	4,584	96,300	96,400	4,799	4,697	4,902
84,400	84,500	4,168	4,066	4,271	90,400	90,500	4,486	4,384	4,589	96,400	96,500	4,804	4,702	4,907
84,500	84,600	4,174	4,071	4,276	90,500	90,600	4,492	4,389	4,594	96,500	96,600	4,810	4,707	4,912
84,600	84,700	4,179	4,076	4,281	90,600	90,700	4,497	4,394	4,599	96,600	96,700	4,815	4,712	4,917
84,700	84,800	4,184	4,082	4,287	90,700	90,800	4,502	4,400	4,605	96,700	96,800	4,820	4,718	4,923
84,800	84,900	4,190	4,087	4,292	90,800	90,900	4,508	4,405	4,610	96,800	96,900	4,826	4,723	4,928
84,900	85,000	4,195	4,092	4,297	90,900	91,000	4,513	4,410	4,615	96,900	97,000	4,831	4,728	4,933
85,000					91,000					97,000				
85,000	85,100	4,200	4,098	4,303	91,000	91,100	4,518	4,416	4,621	97,000	97,100	4,836	4,734	4,939
85,100	85,200	4,205	4,103	4,308	91,100	91,200	4,523	4,421	4,626	97,100	97,200	4,841	4,739	4,944
85,200	85,300	4,211	4,108	4,313	91,200	91,300	4,529	4,426	4,631	97,200	97,300	4,847	4,744	4,949
85,300	85,400	4,216	4,114	4,319	91,300	91,400	4,534	4,432	4,637	97,300	97,400	4,852	4,750	4,955
85,400	85,500	4,221	4,119	4,324	91,400	91,500	4,539	4,437	4,642	97,400	97,500	4,857	4,755	4,960
85,500	85,600	4,227	4,124	4,329	91,500	91,600	4,545	4,442	4,647	97,500	97,600	4,863	4,760	4,965
85,600	85,700	4,232	4,129	4,334	91,600	91,700	4,550	4,447	4,652	97,600	97,700	4,868	4,765	4,970
85,700	85,800	4,237	4,135	4,340	91,700	91,800	4,555	4,453	4,658	97,700	97,800	4,873	4,771	4,976
85,800	85,900	4,243	4,140	4,345	91,800	91,900	4,561	4,458	4,663	97,800	97,900	4,879	4,776	4,981
85,900	86,000	4,248	4,145	4,350	91,900	92,000	4,566	4,463	4,668	97,900	98,000	4,884	4,781	4,986
86,000					92,000					98,000				
86,000	86,100	4,253	4,151	4,356	92,000	92,100	4,571	4,469	4,674	98,000	98,100	4,889	4,787	4,992
86,100	86,200	4,258	4,156	4,361	92,100	92,200	4,576	4,474	4,679	98,100	98,200	4,894	4,792	4,997
86,200	86,300	4,264	4,161	4,366	92,200	92,300	4,582	4,479	4,684	98,200	98,300	4,900	4,797	5,002
86,300	86,400	4,269	4,167	4,372	92,300	92,400	4,587	4,485	4,690	98,300	98,400	4,905	4,803	5,008
86,400	86,500	4,274	4,172	4,377	92,400	92,500	4,592	4,490	4,695	98,400	98,500	4,910	4,808	5,013
86,500	86,600	4,280	4,177	4,382	92,500	92,600	4,598	4,495	4,700	98,500	98,600	4,916	4,813	5,018
86,600	86,700	4,285	4,182	4,387	92,600	92,700	4,603	4,500	4,705	98,600	98,700	4,921	4,818	5,023
86,700	86,800	4,290	4,188	4,393	92,700	92,800	4,608	4,506	4,711	98,700	98,800	4,926	4,824	5,029
86,800	86,900	4,296	4,193	4,398	92,800	92,900	4,614	4,511	4,716	98,800	98,900	4,932	4,829	5,034
86,900	87,000	4,301	4,198	4,403	92,900	93,000	4,619	4,516	4,721	98,900	99,000	4,937	4,834	5,039
87,000					93,000					99,000				
87,000	87,100	4,306	4,204	4,409	93,000	93,100	4,624	4,522	4,727	99,000	99,100	4,942	4,840	5,045
87,100	87,200	4,311	4,209	4,414	93,100	93,200	4,629	4,527	4,732	99,100	99,200	4,947	4,845	5,050
87,200	87,300	4,317	4,214	4,419	93,200	93,300	4,635	4,532	4,737	99,200	99,300	4,953	4,850	5,055
87,300	87,400	4,322	4,220	4,425	93,300	93,400	4,640	4,538	4,743	99,300	99,400	4,958	4,856	5,061
87,400	87,500	4,327	4,225	4,430	93,400	93,500	4,645	4,543	4,748	99,400	99,500	4,963	4,861	5,066
87,500	87,600	4,333	4,230	4,435	93,500	93,600	4,651	4,548	4,753	99,500	99,600	4,969	4,866	5,071
87,600	87,700	4,338	4,235	4,440	93,600	93,700	4,656	4,553	4,758	99,600	99,700	4,974	4,871	5,076
87,700	87,800	4,343	4,241	4,446	93,700	93,800	4,661	4,559	4,764	99,700	99,800	4,979	4,877	5,082
87,800	87,900	4,349	4,246	4,451	93,800	93,900	4,667	4,564	4,769	99,800	99,900	4,985	4,882	5,087
87,900	88,000	4,354	4,251	4,456	93,900	94,000	4,672	4,569	4,774	99,900	100,000	4,990	4,887	5,092
88,000					94,000									
88,000	88,100	4,359	4,257	4,462	94,000	94,100	4,677	4,575	4,780	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 56</p> </div>				
88,100	88,200	4,364	4,262	4,467	94,100	94,200	4,682	4,580	4,785					
88,200	88,300	4,370	4,267	4,472	94,200	94,300	4,688	4,585	4,790					
88,300	88,400	4,375	4,273	4,478	94,300	94,400	4,693	4,591	4,796					
88,400	88,500	4,380	4,278	4,483	94,400	94,500	4,698	4,596	4,801					
88,500	88,600	4,386	4,283	4,488	94,500	94,600	4,704	4,601	4,806					
88,600	88,700	4,391	4,288	4,493	94,600	94,700	4,709	4,606	4,811					
88,700	88,800	4,396	4,294	4,499	94,700	94,800	4,714	4,612	4,817					
88,800	88,900	4,402	4,299	4,504	94,800	94,900	4,720	4,617	4,822					
88,900	89,000	4,407	4,304	4,509	94,900	95,000	4,725	4,622	4,827					

2022 Tax Computation Worksheet – Line 38**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 37	(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 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$280,950	\$	x 5.3% (.053)	\$	\$ 307.52	\$
\$280,950 or over	\$	x 7.65% (.0765)	\$	\$6,909.85	\$

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 37	(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 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$374,600	\$	x 5.3% (.053)	\$	\$ 410.01	\$
\$374,600 or over	\$	x 7.65% (.0765)	\$	\$9,213.11	\$

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 37	(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 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$187,300	\$	x 5.3% (.053)	\$	\$ 205.03	\$
\$187,300 or over	\$	x 7.65% (.0765)	\$	\$4,606.58	\$

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, 2022. If you moved out of Wisconsin during 2022, 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	MC FARLAND	3381	PESHIGO	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-FOUNTAIN CITY	1155	GRESHAM	2415	MELROSE-MINDORO	3428	PHILLIPS	4347	STRATFORD	5628
ALMA	0084	COLBY	1162	HAMILTON	2420	MENASHA	3430	PITTSVILLE	4368	STURGEON BAY	5642
ALMA CENTER	0091	COLEMAN	1169	HARTFORD UHS	*	MENOMINEE INDIAN	3434	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMOND-BANCROFT	0105	COLFAX	1176	HAYWARD	2478	MENOMONEE FALLS	3437	PLUM CITY	4459	SUPERIOR	5663
ALTOONA	0112	COLUMBUS	1183	HIGHLAND	2527	MENOMONIE	3444	PLYMOUTH	4473	SURING	5670
AMERY	0119	CORNELL	1204	HILBERT	2534	MEQUON		PORTAGE	4501		
ANTIGO	0140	CRANDON	1218	HILLSBORO	2541	THIENSVILLE	3479	PORT EDWARDS	4508	THORP	5726
APPLETON	0147	CRIVITZ	1232	HOLMEN	2562	MERCER	3484	PORT WASHINGTON-SAUKVILLE	4515	THREE LAKES	5733
ARCADIA	0154	CUBA CITY	1246	HORICON	2576	MERRILL	3500	POTOSI	4529	TIGERTON	5740
ARGYLE	0161	CUDAHY	1253	HORTONVILLE AREA	2583	MIDDLETON-CROSS		POYNETTE	4536	TOMAH	5747
ARROWHEAD UHS	*	CUMBERLAND	1260	HOWARD-SUAMICO	2604	PLAINS	3549	PRAIRIE DU CHIEN	4543	TOMAHAWK	5754
ASHLAND	0170			HOWARDS GROVE	2605	MILWAUKEE	3612	PRAIRIE FARM	4557	TOMORROW RIVER	5754
ASHWAUBENON	0182	D C EVEREST	4970	HUDSON	2611	MINERAL POINT	3633	PRENTICE	4571	TRI-COUNTY	5810
ATHENS	0196	DEARFIELD	1295	HURLEY	2618	MISHCOT	3661	PRESCOTT	4578	TURTLE LAKE	5810
AUBURNDALE	0203	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRINCETON	4606	TWO RIVERS	5824
AUGUSTA	0217	DE FOREST	1316	INDEPENDENCE	2632	MONONA GROVE	3675	PULASKI	4613	UNION GROVE UHS	*
		DELANAV-DARIEN	1380	IOLA-SCANDINAVIA	2639	MONROE	3682			UNITY	0238
BALDWIN-WOODVILLE	0231	DENMARK	1407	IOWA-GRANT	2646	MONTELO	3689	RACINE	4620		
BANGOR	0245	DE PERE	1414	ITHACA	2660	MONTICELLO	3696	RANDOLPH	4634	VALDERS	5866
BARABOO	0280	DE SOTO	1421	JANESVILLE	2695	MOISINEE	3787	RANDOM LAKE	4641	VERONA	5901
BARNEVELD	0287	DODGELAND	2744	JEFFERSON	2702	MOUNT HOREB	3794	REEDSBURG	4753	VIROQUA	5985
BARRON	0308	DODGEVILLE	1428	JOHNSON CREEK	2730	MUKWONAGO	3822	REEDSVILLE	4760		
BAYFIELD	0315	DRUMMOND	1491	JUDA	2737	MUKWEGO-NORWAY	3857	RHINELANDER	4781	WABENO	5992
BEAVER DAM	0336	EAST TROY	1540	KAUKAUNA	2758	NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEECHER-DUNBAR-PEMBINE	4263	EAU CLAIRE	1554	KENOSHA	2793	NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
BELLEVILLE	0350	EDGAR	1561	KETTLE MORAIN	1376	NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
BELMONT	0364	EDGERTON	1568	KEWASKUM	2800	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELOIT	0413	ELCHO	1582	KEWAUNEE	2814	NEW AUBURN	3920	RIPON AREA	4872	WATERTOWN	6125
BELOIT TURNER	0422	ELEVA-STRUM	1600	KICKAPOO	5960	NEW BERLIN	3925	RIVERDALE	3850	WAUKESHA	6174
BENTON	0427	ELKHART LAKE-GLENBEULAH	1631	KIEL	2828	NEW GLARUS	3934	RIVER FALLS	4893	WAUNAQUEE	6181
BERLIN	0434	ELKHORN	1638	KIMBERLY	2835	NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BIG FOOT UHS	*	ELK MOUND	1645	KOHLER	2842	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BIRCHWOOD	0441	ELLSWORTH	1659	LA CROSSE	2849	NEW LONDON	3955	ROSENDALE	4781	WAUSAU	6223
BLACK HAWK	2240	ELMBROOK	0714	LADYSMITH	2856	NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BLACK RIVER FALLS	0476	ELMWOOD	1666	LA FARGE	2863	NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLAIR-TAYLOR	0485	EVANSVILLE	1694	LAKE GENEVA-GENOA CITY UHS	*	NICOLET UHS	*	ROYALL	1673	WAUWATOSA	6244
BLOOMER	0497	FALL CREEK	1729	LAKE HOLCOMBE	2891	NORRIS	3976			WAUZEKA-STEUBEN	6251
BONDUEL	0602	FALL RIVER	1736	LAKELAND UHS	*	NORTH CRAWFORD	2016	SAINT CROIX		WEBSTER	6293
BOSCOBEL AREA	0609	FENNIMORE	1813	LAKE MILLS	2898	NORTH FOND DU LAC	3983	CENTRAL	2422	WEST ALLIS-WEST	
BOWLER	0623	FLAMBEAU	5757	LANCASTER	2912	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	MILWAUKEE	6300
BOYCEVILLE	0637	FLORENCE CO	1855	LAONA	2940	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WEST BEND	6307
BRILLION	0658	FOND DU LAC	1862	LENA	2961	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST SALEM	6370
BRODHEAD	0700	FREEDOM	1953	LITTLE CHUTE	3129	NORWALK-ONTARIO-WILTON	3990	SENECA	5124	WESTBY	6321
BROWN DEER	0721	GALESVILLE-ETTRICK-TREMPEALEAU	2009	LODI	3150			SEVASTOPOL	5130	WEST DE PERE	6328
BRUCE	0735	GERMANTOWN	2058	LOMIRA	3171			SEYMOUR	5138	WESTFIELD	6335
BURLINGTON	0777	GIBRALTAR	2114	LOYAL	3206			SHAWANO	5264	WESTON	6354
BUTTERNUT	0840	GILLETT	2128	LUX	3213			SHEBOYGAN	5271	WEYAUWEGA-FREMONT	6384
		GILMAN	2135	LUXEMBURG-CASCO	3220			SHEBOYGAN FALLS	5278	WHITEFISH BAY	6419
CADOTT	0870	GILMANTON	2142	MADISON	3269			SHELL LAKE	5306	WHITEHALL	6426
CAMBRIA-FRIESLAND	0882	GLENWOOD CITY	2198	MANAWA	3276			SHIOCTON	5348	WHITE LAKE	6440
CAMBRIDGE	0896	GOODMAN-ARMSTRONG	2212	MANITOWOC	3290			SHOREWOOD	5355	WHITEWATER	6461
CAMERON	0903	GRAFTON	2217	MAPLE	3297			SHULLSBURG	5362	WHITNALL	6470
CAMPBELLSPORT	0910	GRANTON	2226	MARATHON CITY	3304			SIREN	5376	WILD ROSE	6475
CASHTON	0980	GRANTSBURG	2233	MARINETTE	3311			SLINGER	5390	WILLIAMS BAY	6482
CASSVILLE	0994	GREEN BAY	2289	MARION	3318			SOLON SPRINGS	5397	WILMOT UHS	*
CEDARBURG	1015	GREENDALE	2296	MARKESAN	3325			SOMERSET	5432	WINNECONNE	6608
CEDAR GROVE-BELGIUM	1029			MARSHALL	3332			SOUTH MILWAUKEE	5439	WINTER	6615
CEDAR GROVE				MARSHFIELD	3339			SOUTH SHORE	4522	WISCONSIN DELLS	6678
CENTRAL/WESTOSHA	*			MARSTON	3360			SOUTHERN DOOR CO.	5457	WISCONSIN HEIGHTS	0469
CHEQUAMEGON	1071			MAYVILLE	3367			SOUTHWESTERN WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHEK-WEYERHAEUSER	1080							SPARTA	5460	WITTENBERG	
CHILTON	1085							SPENCER	5467	BIRNAMWOOD	6692
CHIPPEWA FALLS	1092							SPOONER	5474	WONEWOC-UNION CENTER	6713
CLAYTON	1120							SPRING VALLEY	5586	WRIGHTSTOWN	6734
								STANLEY-BOYD	5593		

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

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Tax paid to another state	36	Fraudulent or reckless claim	11		

Legal Residence (Domicile) Questionnaire

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, include 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

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Full-year Wisconsin resident; did not change domicile from Wisconsin during 2022. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during 2022; have not moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during or before 2022; have moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence to Wisconsin from _____ (state or country) on _____ (date) during 2022; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire. |
| <input type="checkbox"/> | <input type="checkbox"/> | Was a nonresident of Wisconsin for all of 2022. Resident of _____
(Nonresident alien; please indicate country) |

If you changed your legal residence from Wisconsin during 2021 or 2022 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 2022 tax returns, please explain. _____

