

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022 ending \_\_\_\_\_, 20\_\_\_\_.

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

DO NOT STAPLE

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

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

Tax district section: Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2022 or before leaving Wisconsin.

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

County of [ ] and School district number See page 57 [ ] fields.

Resident status section: Check the status that applies. You [ ] Spouse [ ] Full-year resident of Wisconsin, [ ] Nonresident of Wisconsin; state of residence [ ] (2-letter state abbreviation), [ ] Part-year resident of Wisconsin from [ ] to [ ].

Special conditions [ ] Form 804 filed with return (see page 12) and a barcode.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Income tax table with 16 rows and 4 columns: Income, Print numbers like this (example: 0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column.

**Adjustments to Income**

	A. Federal column	B. Wisconsin column
<b>17</b> Educator expenses (see page 23) . . . . .	.00	.00
<b>18</b> Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 23) . . . . .	.00	.00
<b>19</b> Health savings account deduction (see page 23) . . . . .	.00	.00
<b>20</b> Moving expenses for members of the armed forces (see page 23) . . . . .	.00	.00
<b>21</b> Deductible part of self-employment tax (see page 24) . . . . .	.00	.00
<b>22</b> Self-employed SEP, SIMPLE, and qualified plans (see page 24) . . . . .	.00	.00
<b>23</b> Self-employed health insurance deduction (see page 25) . . . . .	.00	.00
<b>24</b> Penalty on early withdrawal of savings (see page 25) . . . . .	.00	.00
<b>25</b> Alimony paid (see page 25) . . . . .	.00	.00
<b>26</b> IRA deduction (see page 25) . . . . .	.00	.00
<b>27</b> Student loan interest deduction (see page 26) . . . . .	.00	.00
<b>28</b> Other adjustments (see page 26). Include Schedule M if line 28b has an amount . . . . .	.00	.00
<b>29</b> Total adjustments to income. Add lines 17 through 28 . . . . .	.00	.00
<b>Adjusted Gross Income</b>		
<b>30</b> Wisconsin income. Subtract line 29, column B from line 16, column B . . . . .		.00
<b>31</b> Federal income. Subtract line 29, column A from line 16, column A . . . . .	.00	
<b>32</b> Divide line 30 by line 31. Carry the decimal to four places. If amount on line 30 is more than amount on line 31, fill in 1.0000. (See page 27) . . . . .	___ . ___	

**Tax Computation**

<b>33</b> Fill in the <b>larger</b> of Wisconsin income from line 30, column B or federal income from line 31, column A. <b>But</b> , if Wisconsin income from line 30 is zero or less, fill in 0 (zero) . . . . .	<b>33</b>	.00
<b>34a</b> If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 34c on page 28 . . . . .	<b>34a</b>	<input type="checkbox"/>
<b>34b</b> Aliens (see page 27 to determine if you must check line 34b) . . . . .	<b>34b</b>	<input type="checkbox"/>
<b>34c</b> Find the standard deduction for amount on line 31 using table on page 48 . . . . .	<b>34c</b>	.00
<b>35</b> Subtract line 34c from line 33. If line 34c is more than line 33, fill in 0 (zero) . . . . .	<b>35</b>	.00
<b>36</b> Exemptions ( <b>Caution: see page 28</b> )		
<b>a</b> Fill in exemptions allowed . . . . . x \$700 . . . . .	<b>36a</b>	.00
<b>b</b> Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = . . . . . x \$250 . . . . .	<b>36b</b>	.00
<b>c</b> Add lines 36a and 36b . . . . .	<b>36c</b>	.00
<b>37</b> Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . . .	<b>37</b>	.00
<b>38</b> Tax (see table on page 50) . . . . .	<b>38</b>	.00
<b>39</b> Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . .	<b>39</b>	.00
<b>40</b> Additional child and dependent care tax credit		
Federal credit . . . . . <input type="checkbox"/> .00 x 50% =	<b>40</b>	.00
<b>41</b> School property tax credits (part-year and full-year residents only)		
<b>a</b> Rent paid in 2022—heat included . . . . . <b>41a</b> .00	} Find credit from table page 32 . . . . .	.00
Rent paid in 2022—heat not included . . . . . <b>41a</b> .00		
<b>b</b> Property taxes paid on home in 2022 . . . . . <b>41b</b> .00	} Find credit from table page 33 . . . . .	.00
<b>42</b> Add credits on lines 39, 40, 41a, and 41b . . . . .	<b>42</b>	.00
<b>43</b> Subtract line 42 from line 38. If line 42 is more than line 38, fill in 0 (zero) . . . . .	<b>43</b>	.00
<b>44</b> Fill in ratio from line 32 . . . . .	<b>44</b>	___ . ___
<b>45</b> Multiply line 43 by ratio on line 44 . . . . .	<b>45</b>	.00



Name(s) shown on Form 1NPR		Your social security number
<b>46</b>	Fill in amount from line 45	<b>46</b> .00
<b>47</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>47</b> .00
<b>48</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>48</b> .00
<b>49</b>	Nonrefundable credits from Schedule CR, line 34. Include Schedule CR	<b>49</b> .00
<b>50</b>	Net income tax paid to another state. Include Schedule OS	<b>50</b> .00
<b>51</b>	Add lines 47 through 50	<b>51</b> .00
<b>52</b>	Subtract line 51 from line 46. If line 51 is more than line 46, fill in 0 (zero). This is your net tax	<b>52</b> .00
<b>53</b>	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 36) If you certify that no sales or use tax is due, check here	<b>53</b> .00
<b>54</b>	Donations (decreases refund or increases amount owed)	
<b>a</b>	Endangered resources	.00
<b>b</b>	Cancer research	.00
<b>c</b>	Veterans trust fund	.00
<b>d</b>	Multiple sclerosis	.00
<b>e</b>	Military family relief	.00
<b>f</b>	Second Harvest/Feeding Amer.	.00
<b>g</b>	Red Cross WI Disaster Relief	.00
<b>h</b>	Special Olympics Wisconsin	.00
	Total (add lines a through h)	<b>54i</b> .00
<b>55</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 37)	<b>55</b> .00 x .33 = .00
<b>56</b>	Other penalties (see page 38)	<b>56</b> .00
<b>57</b>	Add lines 52 through 56	<b>57</b> .00

**Payments and Credits**

<b>58</b>	Wisconsin income tax withheld. Include readable withholding statements	<b>58</b> .00
<b>59</b>	2022 Wisconsin estimated tax paid and amount applied from 2021 return	<b>59</b> .00
<b>60</b>	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children Federal credit	<b>60</b> .00
<b>61</b>	Farmland preservation credit. <b>a.</b> Schedule FC, line 17	<b>61a</b> .00
	<b>b.</b> Schedule FC-A, line 13	<b>61b</b> .00
<b>62</b>	Repayment credit	<b>62</b> .00
<b>63</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>63</b> .00
<b>64</b>	Eligible veterans and surviving spouses property tax credit	<b>64</b> .00
<b>65</b>	Refundable credits from Schedule CR, line 40	<b>65</b> .00
<b>66</b>	AMENDED RETURN ONLY – amount previously paid (see page 44)	<b>66</b> .00
<b>67</b>	Add lines 58 through 66	<b>67</b> .00
<b>68</b>	AMENDED RETURN ONLY – amount previously refunded (see page 44)	<b>68</b> .00
<b>69</b>	Subtract line 68 from line 67	<b>69</b> .00

**Refund or Amount You Owe**

<b>70</b>	If line 69 is more than line 57, subtract line 57 from line 69. This is the <b>AMOUNT OVERPAID</b>	<b>70</b> .00
<b>71</b>	Amount of line 70 you want <b>REFUNDED TO YOU</b>	<b>71</b> .00
<b>72</b>	Amount of line 70 to be <b>APPLIED TO YOUR 2023 ESTIMATED TAX</b>	<b>72</b> .00



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

SSN

<b>73</b>	If line 69 is less than line 57, subtract line 69 from line 57 . . . This is the <b>AMOUNT UNDERPAID</b>	<b>73</b>	_____	<b>.00</b>
<b>74</b>	Underpayment interest. Fill in exception code – see Sch. U → _____	<b>74</b>	_____	<b>.00</b>
<b>75</b>	Add lines 73 and 74. This is the <b>AMOUNT YOU OWE</b>	<b>75</b>	_____	<b>.00</b>
<b>76</b>	Interest (see page 47)	<b>76</b>	_____	<b>.00</b>

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 47)?  **Yes** Complete the following.  **No**

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

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Wisconsin Identity Protection PIN (7 characters) \_\_\_\_\_

**Sign here** ▶

Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_ Date \_\_\_\_\_ Wisconsin Identity Protection PIN (7 characters) \_\_\_\_\_

**Sign here** ▶

**Caution:** Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 47).

Mail your return to: Wisconsin Department of Revenue  
 (if tax is due) PO Box 268 Madison WI 53790-0001  
 (if refund or no tax due) PO Box 59 Madison WI 53785-0001

**Schedule 1 – Wisconsin Itemized Deduction Credit** (see line 39 instructions)

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

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

	(A) YOURSELF	(B) YOUR SPOUSE				
<b>1</b>	Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 . . . . .	<b>1</b>	_____	<b>.00</b>	_____	<b>.00</b>
<b>2</b>	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income included in column B on Form 1NPR . . . . .	<b>2</b>	_____	<b>.00</b>	_____	<b>.00</b>
<b>3</b>	Combine lines 1 and 2. This is your total Wisconsin earned income . . . . .	<b>3</b>	_____	<b>.00</b>	_____	<b>.00</b>
<b>4</b>	Add amounts on Form 1NPR, lines 18, 22, 26, and 28, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income . . . . .	<b>4</b>	_____	<b>.00</b>	_____	<b>.00</b>
<b>5</b>	Subtract line 4 from line 3. This is your qualified earned income . . . . .	<b>5</b>	_____	<b>.00</b>	_____	<b>.00</b>
<b>6</b>	Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000. . . . .	<b>6</b>	_____	<b>.00</b>	_____	<b>.00</b>
<b>7</b>	Rate of credit is .03 (3%) . . . . .	<b>7</b>	_____	<b>x .03</b>	_____	<b>.00</b>
<b>8</b>	Multiply line 6 by line 7. Round the result and fill in here and on line 48 of Form 1NPR. Do not fill in more than \$480. . . . .	<b>8</b>	_____	<b>.00</b>	_____	<b>.00</b>

