

1NPR

Wisconsin Income Tax for Nonresidents and Part-Year Residents

Form 1NPR Instructions

2025

Use [My Tax Account \(MTA\)](#) to manage and protect your Wisconsin tax account. MTA allows you to:

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

**REVENUE.WI.GOV**

New in 2025

New Retirement Income Subtraction – Individuals who are at least 67 years old at the end of 2025 may subtract up to \$24,000 of retirement income. See the Schedule M instructions.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$5,130 per beneficiary (\$2,560 per beneficiary if you are married and file a separate return). See the Schedule CS instructions.

Adoption Expenses Subtraction – The maximum subtraction for expenses paid for a qualifying adoption is now \$15,000 per child. See the Schedule M instructions.

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 2025, complete the Legal Residence (Domicile) Questionnaire on page 60
- ☐ If you have to make estimated tax payments in 2026 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:**Wednesday
April 15, 2026****Have questions?**

See page 13 for office locations and other helpful numbers.

revenue.wi.gov

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

Table of Contents	
	Page
General Instructions	3
• Resident Status	3
• Who Must File	4
• What Income Does Wisconsin Tax?	4
• Which Form To File	5
• When To File	5
• How To Get An Extension Of Time To File	5
• Filing Your Return	6
• Questions About Refunds	8
• Amending Your Return	8
Special Instructions	11
Tax Help / Resources	13
Line Instructions	14
2025 Standard Deduction Table	48
2025 Tax Table	51
2025 Tax Computation Worksheet	57
Wisconsin School District Number	58
Index	59
Legal Residence (Domicile Questionnaire)	60

File online. Pay online. Direct deposit.

www.revenue.wi.gov

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 2025.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2025.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2025.

Exception If you are a service member or their spouse and you elect to treat Wisconsin as your state of residency under [50 U.S.C. 4001](#), you are considered a full-year resident of Wisconsin regardless of where you are domiciled and should follow the instructions for full-year residents of this state. Conversely, electing a different state as your state of residence will make you a nonresident of Wisconsin. If a joint return is being filed and both the service member and their spouse are a normal full-year resident of Wisconsin or elect Wisconsin as their state of residency under 50 U.S.C. 4001, then Wisconsin Form 1 should be used.

■ 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 at the end of these instructions
- 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?" or you qualify and make an election to be a resident of another state under [50 U.S.C. 4001](#). 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 non immigrant (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.

For those able to be considered a Wisconsin resident, you are generally treated as a resident as of the later of the date you are physically domiciled in Wisconsin or you obtain the necessary federal legal status (lawful permanent resident, refugee, or granted asylum).

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, 2025, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2025 (assuming your intent was to establish a domicile in Wisconsin). For the 2025 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2025, through July 31, 2025, and a resident from August 1, 2025, through December 31, 2025). As a part-year resident for 2025, you must file a 2025 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 from Wisconsin sources (or the combined Wisconsin source gross income of you and your spouse) is \$2,000 or more for 2025, 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](#).

■ 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 \$1,350 which included at least \$451 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 2025, 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 Under [50 U.S.C. 4001](#), a service member's spouse may elect to use one of three options as their state of residence for purposes of taxation, regardless of the date on which the marriage of the spouse and the service member occurred. Get [Publication 128, Wisconsin Tax Information for Military Personnel and Veterans](#), for more information. 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 2025, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2025, you must file Wisconsin Form 1. You can get Form 1 from any Department of Revenue office or from the department's website at revenue.wi.gov.

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

When To File

You should file as soon as you can, but not later than **April 15, 2026**. 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 2025 Wisconsin income tax returns and pay any tax due by March 2, 2026, to avoid interest for underpayment of estimated tax.

How To Get An Extension Of Time To File

Your return is due April 15, 2026.

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

You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 1NPR 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 15, 2026. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2026, or during an extension period, you

may have to pay additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2026. Submit the payment with a 2025 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 qualify for a federal extension because of service in a combat zone or contingency operation, or (2) you qualify for a federal extension due to a federally declared disaster. See “Special Conditions” below.

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 2, 2026, 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 2 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 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. For more information on e-filing, go to the department’s website at revenue.wi.gov/Pages/OnlineServices/home.aspx.

■ Paper filing

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

Important information:

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

■ Where to File

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

(if payment enclosed)

PO Box 268
Madison WI
53790-0001

(if refund or no payment enclosed)

PO Box 59
Madison WI
53785-0001

(if homestead credit claimed)

PO Box 34
Madison WI
53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 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,
(414) 227-4907 in Milwaukee, or
1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

Visit our website at: revenue.wi.gov

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

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

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

An automated response is available when you call one of the numbers. 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, 2030, for 2025 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 2025 Form 1NPR and elect to carry the NOL back to 2023 and/or 2024, 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 2025 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 2025 return (April 15, 2026). Figure the interest charge on the additional tax you owe. Enter this amount on line 76.

Note

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, 2023. 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 2023 and \$2,000 of credit to offset tax in 2024. On December 1, 2025, 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, 2023, and December 1, 2025, 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 2025 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, 2026, you are considered to be a year older as of December 31, 2025. **Example:** If you were born on January 1, 1961, you are considered to be age 65 as of December 31, 2025.

Estimated Tax Payments Required for Next Year

If your 2026 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 2026 in installments beginning April 15, 2026, using 2026 Wisconsin Form 1-ES or the [estimated income tax interactive voucher](#) on our website
- Increase the amount of income tax withheld from your 2026 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](#) webpage.

If you must file Form 1-ES for 2026 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 2025 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 your spouse died during 2025 and you did not remarry in 2025, you can file a joint return. You can also file a joint return if your spouse died in 2026 before filing a 2025 return. A joint return should show your spouse's 2025 income before death and your income for all of 2025. 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 2025 and you have not remarried, you must file as single or, if qualified, as head of household.

Claiming 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. **Note:** If there is an estate, the personal representative for the estate must file the return and claim for refund. See Form 804 for more information and required documentation.

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 enacted as of October 16, 2025: 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 and some forms 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

Wausau –

Check [website](#)

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

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 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 2025
- 111 How to Get a Private Letter Ruling
- 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 Gambling Income

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 2025 return for calendar year 2025 and fiscal years that begin in 2025. 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 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 2024 and you are filing a joint return for 2025 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2024 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.

- 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, line 66)
- 17 Disaster relief (pages 17 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, 2025, 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 58. Fill in the number of the school district in which you lived on December 31, 2025, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2025. 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 2025 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 2025*. 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, 2025:

- 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, 2025, and did not remarry in 2025

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, 2025
- Your spouse died in 2025 and you did not remarry in 2025
- You were married at the end of 2025, and your spouse died in 2026 before filing a 2025 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 2025. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2025 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 2025 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 2025 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 2025. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2025. 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 2024 or 2025 and you did not previously complete a questionnaire for that change, fill in the questionnaire at the end of these instructions.

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 1k 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, 2022, with certain exceptions.

A list of certain provisions of federal law that may not be used for Wisconsin purposes for 2025 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
- Student loan forgiveness
- Business interest expense deduction limitation
- 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 and 60 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 2025, you must also make adjustments on Schedule I for 2025. 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 2025. 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 2025, 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

Column A and Column B Instructions – continued

that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014. Gain or loss on such property is the same for federal and Wisconsin tax purposes. See the instructions for Schedule I for more information.

Column B

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

Note 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. Most 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 need 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 or service members who have elected to treat Wisconsin as their state of residence under [50 U.S.C. 4001](#). (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, and line 38. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Include your Wisconsin Form(s) W-2. 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

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

and 30, column B, and line 38. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Sign your return (both spouses if filing a joint return). Include your Wisconsin Form(s) W-2. 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.

Note

■ **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. **Exception** 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. **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.

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.

Note

■ **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 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.

Note

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 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

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

Line 5 Alimony Received*Column A*

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

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 2025 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](#). *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

Note **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M 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. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. If you don't, fill in 0 on line 7, column B.

All taxpayers with Wisconsin capital gain or loss – Wisconsin allows a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and limits your deduction for net capital loss to \$3,000. Fill in the amount from line 27 or 28 of Schedule WD on line 7, column B, of Form 1NPR.

Exception: 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.

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.

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 the amount of other gain or loss from Schedule 5K-1 or 3K-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.

Note **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M 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 federally taxable amount of pension and annuity income you received while a Wisconsin resident, including any benefits that may qualify for a subtraction on Wisconsin Schedule M. 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

Note

Modifications If you received lump-sum distributions; military and uniformed services retirement benefits; certain local, state, and federal retirement system benefits; 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 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 and Form 8582) 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 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. If you received Schedules 2K-1, 3K-1 and/or 5K-1 with column (e) completed, use the amounts from column (e). *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

Note

Modifications

- Additional modifications may be required for tax-option (S) corporations, partnerships, estates, and trusts, including modifications for owner level adjustments, such as basis and passive loss limitations, or if any entity makes 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, (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M 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.

Note

Modifications If the federal basis of your property isn't the same as the Wisconsin basis (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M 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* – Input the unemployment compensation benefits received while a Wisconsin resident on line 13, column B. Do not include any railroad unemployment insurance benefits.

Note

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 Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

Line 15 Other Income

Column A

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

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.

- | | |
|---|---|
| <ul style="list-style-type: none"> • State and municipal interest • Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account • Nonqualified distributions from ABLE accounts • Income (lump-sum) distributions reported on federal Form 4972 | <ul style="list-style-type: none"> • 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 |
|---|---|

Line 15 – Other Income – continued

Schedule M Addition Modifications (continued)

- Differences in federal and Wisconsin reporting of marital property (community) income
- Addition required for certain credits
 - Farmland preservation credit
 - Enterprise zone jobs credit
 - Community rehabilitation program credit
 - Research credits
 - Manufacturing/Agriculture credit
 - Business development credit
- Addition required for certain credits (continued)
 - 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.

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:

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

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 appropriate 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:

$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}}$	x	$\text{Keogh deduction included in line 16, federal Schedule 1 (Form 1040)}$	=	$\text{Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}$
--	---	--	---	--

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

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

$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}}$	x	$\text{Self-employed SEP or SIMPLE deduction included in line 16, federal Schedule 1 (Form 1040)}$	=	$\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}$
--	---	--	---	--

* 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 allowable for Wisconsin. Use the formula below to figure the amount allowable for Wisconsin.

$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}}$	x	$\text{Insurance deduction included in line 17 federal Schedule 1 (Form 1040)}$	=	$\text{Insurance deduction allowable for Wisconsin to line 23, Col. B, Form 1NPR}$
--	---	---	---	--

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

Note: If you are married filing a joint return and both you and your spouse had self-employment health insurance, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 23, column B, of Form 1NPR.**Note**

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 2025 on line 25, columns A and 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.

- 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.

Line 26 – IRA Deduction— continued

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

- * 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***Note**

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"> United States government interest Unemployment compensation Medical care insurance Long-term care insurance 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 | <ul style="list-style-type: none"> Local and state retirement benefits Federal retirements benefits Railroad retirement benefits, railroad unemployment insurance, and sickness benefits Retirement income subtraction (credits restricted) \$5,000 retirement income subtraction (income restricted) U.S. Armed Forces active duty pay Combat zone related death Adoption expenses Contributions to ABLE accounts Disability income exclusion |
|---|--|

Line 28 – Other Adjustments – continued

Schedule M Subtraction Modifications (continued)

- Wisconsin net operating loss deduction
- Farm loss carryover
- Certain income received by a Native American
- 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 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

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

Line 31 Federal Income

Within the federal column, subtract line 29 from line 16. Fill in the result on line 31. If line 29 is more than line 16, 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 2025, check line 34b and fill in 0 on line 34c. You can't claim a standard deduction.

Exception If, at the end of 2025, 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 2025 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, 39, and 52 of Form 1NPR. You do not have to complete lines 36, 37, and 40-51.

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.	_____	450.00
4. Add lines 2 and 3. If less than \$1,350, fill in \$1,350	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, 2025, 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 51. 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 57 to compute your tax. Fill in your tax on line 38.

Line 40 Wisconsin Itemized Deduction Credit

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

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 2025 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. **Note:** The difference in this example also impacts the amount of charitable contributions carried forward to a future year and may require further adjustments on Schedule I and Schedule 1 in those years.

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.

- Amounts allocated to you on Schedule 5K-1 or 3K-1 by a tax-option (S) corporation or partnership if the entity elected to be taxed at the entity level.
- 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 allowable, if any, for purposes of the itemized deduction credit.

Note: Any reference in the worksheet to an amount from or on federal Schedule A is after accounting for any changes reported on Schedule I for differences in the adopted IRC.

- 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
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Line 40 – Wisconsin Itemized Deduction Credit – continued

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

1. Total medical expenses from federal Schedule A (Form 1040), 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 subtracted on Schedule M, line 40. 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 subtracted on Schedule M, line 41. If none, skip to line 15 13. _____
14. Subtract line 13 from line 8. If zero or less, fill in 0 (zero) 14. _____
15. Wisconsin medical expenses. Add lines 10, 12 and 14. Fill in here and on line 1 of Schedule 1 15. _____

Line 41 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 – enter the amount from line 14 of Schedule WI-2441 on line 41.

What to include with your return You must include a copy of your completed Schedule WI-2441 with Form 1NPR. If you have an amount on line 13 of Schedule WI-2441, you must also submit a copy of the completed Worksheet A (found in the Schedule WI-2441 instructions). Failure to provide this information may delay your refund.

Note

You are not required to send in any documentation of your qualifying expenses with your return; however, including copies of any payment statements received from a care provider or other documentation with your Wisconsin return may speed up the processing of your return if it is selected for review.

Line 42 Blind Worker Transportation Services Credit

If you (or your spouse if filing a joint return) are blind, employed, and paid for qualifying transportation services to get to work, you may claim a credit for 50% of the expenses paid. The credit may not exceed \$1,500 (\$3,000 of expenses) per qualifying person.

Blind: You are considered blind if you meet the definition in section 63(f)(4), IRC, to claim the increased federal standard deduction for being blind. See the federal Form 1040 instructions for more information.

Qualifying transportation services: Any transportation services provided between a person's home (place of residence) and place of employment by means of mass transit, paratransit, taxicab, or transportation network company, as defined in s. 440.40(6), Wis. Stats.

Caution: Amounts paid for qualifying transportation services that are reimbursed to you or that are paid using funds from an ABLE account (sec. 529A, IRC) with the contribution having been subtracted from income under s. 71.05(6)(b)52., Wis. Stats., do not qualify and are ineligible for computing the credit.

Line 42 – Blind Worker Transportation Services Credit – continued

Step 1 Fill in the amount you paid for qualifying transportation services during 2025 on the line provided next to "Qualifying expenses". Do not enter more than \$3,000 of expenses paid per qualifying person.

Step 2 Multiply the amount of your qualifying expenses (Step 1) by 50%. Fill in the result on line 42. This is your blind worker transportation services credit.

Line 43 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 2025 for living quarters used as your principal home or property taxes during 2025 on your home.

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

Special cases

If you paid both property taxes and rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 43a and 43b 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 43a and 43b.

Line 43a How to Figure the Renter's School Property Tax Credit

Step 1 Rent paid in 2025 Fill in on the appropriate line(s) the total rent that you paid in 2025 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 2025 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 2025. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2025, 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 43a.

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

Renter's Worksheet

(Complete only if Exception described above applies)

1. Credit for rent with heat included (from Column 1 of Table on the next page) 1. _____
2. Credit for rent with heat not included (from Column 2 of Table on the next page) 2. _____
3. Add lines 1 and 2. Fill in on line 43a 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 43a – How to Figure the Renter's School Property Tax Credit – continued

Renter's School Property Tax Credit Table*																
If Rent Paid is:		Your Line 43a Credit is:		If Rent Paid is:		Your Line 43a Credit is:		If Rent Paid is:		Your Line 43a Credit is:		If Rent Paid is:		Your Line 43a 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 43b How to Figure the Homeowner's School Property Tax Credit****Step 1 Property taxes paid on home in 2025** Fill in the amount of property taxes you *paid* in 2025 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 2025

Line 43b – How to Figure the Homeowner's School Property Tax Credit – continued

Property taxes are further limited as follows:

- If you bought or sold your home during 2025, 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.
- If you owned a mobile home during 2025, property taxes include the municipal permit fees paid to your municipality and/or the 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 43a.)
- 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 43b.

Caution If you are also claiming the renter's credit on line 43a, 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 43b Credit is	At Least	But Less Than	Line 43b Credit is	At Least	But Less Than	Line 43b Credit is	At Least	But Less Than	Line 43b Credit is	At Least	But Less Than	Line 43b 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 43c Prorated School Property Tax Credit

Your school property tax credit is limited based on the ratio of your Wisconsin income to federal adjusted gross income. Prorate your allowable credit using the formula below and enter on line 43c.

$$\text{Sum* of lines 43a and 43b} \times \text{Ratio on line 32} = \text{Prorated credit on line 43c}$$

*Can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

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.

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, complete lines 1, 2, and 3 of the worksheet below. The amount on line 3 is your credit. 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:

- You were a nonresident or part-year resident of Wisconsin for 2025
- 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 lines 1 through 4, column B, of Schedule CR	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 following credits, 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 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)**
- **Biodiesel Fuel Production Credit Carryforward (Schedule CF)**
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward (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 the instructions for the [Schedule MA-A](#) or [MA-M](#) for additional limitations on the allowable credit (e.g. business income limitation).

- **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.
- **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 2006-2024, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Manufacturing Investment Credit Carryforward (Schedule CF)**
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **Technology Zone Credit Carryforward (Schedule CF)**
- **Development Zones Credits Carryforward (Schedule CF)**
- **Capital Investment Credit Carryforward (Schedule CF)**
- **Economic Development Tax Credit Carryforward (Schedule CF)**
- **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.

Line 49 – Nonrefundable Credits – continued

- **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.
- **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 wages, salaries, commissions, tips, bonuses, etc. you received from employment 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 2025 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, most 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 have sales or use tax to report 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 that follows to determine the amount of Wisconsin sales and use tax you are liable for on any untaxed purchases. Fill in the amount from line 4 of the worksheet on line 53 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax

- Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) \$ _____
- a) Wisconsin (state) sales and use tax rate 5.0
b) County sales and use tax (see rate chart) _____
c) City sales and use tax (city of Milwaukee only, 2.0%) _____
- Sales and use tax rate (sum of lines 2. a, b, and c) x %
- Amount of sales and use tax due for 2025 (line 1 multiplied by tax rate on line 3).
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 Milwaukee County the county tax rate was 0.9% for 2025

If storage, use, or consumption in 2025 was in Waukesha County or Winnebago County, there was no county tax. In all other Wisconsin counties, the county tax rate was 0.5% for all of 2025 (see note).

Note: The 0.5% county tax rate only applies in Racine County to applicable purchases on or after April 1, 2025. Prior to that date there was no county tax.

Line 54 Donations

Complete Part I of Schedule 3 (page 5 of Form 1NPR) if you wish to make a financial donation to one or more of the designated programs. Enter the amount from line 2 of Schedule 3, Part I on line 54 of Form 1NPR. Your donation will either reduce your refund or be added to tax due.

Part I of Schedule 3 (Financial Donations)

Enter the amount you wish to donate to one or more of the programs listed on lines 1a through 1h. Add the amounts on lines 1a through 1h and fill in the total on line 2.

Line 1a 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 1a.

Line 1b 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 1b.

Line 1c 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 1c.

Line 1d 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 1d.

Line 1e 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 1e.

Line 1f 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 1f.

Line 1g 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 1g.

Line 1h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 1h.

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, 2027, or if your original return was filed after April 15, 2026, within 18 months of the date your return was filed.

Part II of Schedule 3 (Anatomical Gift Registration)

If you are not currently on the Wisconsin Donor Registry for organ and tissue donations upon your death and wish to have your name added, complete Part II of Schedule 3. All information fields must be completed to become registered. Do NOT

Line 54 – Donations – continued

complete Part II if you are a nonresident of Wisconsin or have moved out of the state. Instead, go to donatelife.net to register in your current state of residence.

Visit donatelifewisconsin.org to learn about organ and tissue donation in Wisconsin, become a donor, update your registration information, or remove your name from the registry. Also visit the National Donor Registry Program at donatelife.net to learn about organ and tissue donation in the United States.

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). **Exception:** Do not include any amount based on line 8 of federal Form 5329. Wisconsin does not assess a penalty on *distributions* from education savings accounts and ABLE accounts.
- 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).
- 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.

Line 58 – Wisconsin Income Tax Withheld – continued

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

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

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

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

Line 59 2025 Wisconsin Estimated Tax Paid and Amount Applied From 2024 Return

Fill in any payments you made on your 2025 estimated Wisconsin income tax (2025 Form 1-ES). This includes any extension payments made on 2025 Form 1-ES. Include any overpayment from your 2024 return that you were allowed as credit to your 2025 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 tap.revenue.wi.gov/eslookup. 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 2024 return(s) that you and your spouse were allowed as credit to 2025 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 2025.

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 2025 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 qualify for the federal earned income credit and you had a qualifying child.

"Federal earned income credit" means the credit computed using the IRC as adopted by Wisconsin. If you had to make adjustments to your income in Part I of Schedule I, complete Part III of Schedule I to show your recomputed federal earned income credit for Wisconsin purposes.

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").

Step 2 If you entered adjustments to federal adjusted gross income in Part I of Schedule I, fill in the earned income credit from Column II of line 1a for Part III of Schedule I. Otherwise, fill in the federal earned income credit from line 27 of federal Form 1040 or 1040-SR.

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

Number of qualifying children (see Step 1)	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 2025 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.

Line 60 – Repayment Credit – continued

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 2025.
- (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 unmarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note:** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

Note

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

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

- Served on active duty in the U.S. Armed Forces or in forces incorporated as part of the U.S. Armed Forces or in the National Guard or a reserve component of the U.S. Armed Forces
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin
 2. Was a resident of Wisconsin at the time of 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, 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

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

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 2025 tax year on December 22, 2025. Taxpayer did not pay any of the 2024 property tax bill in 2025. Taxpayer paid the 2025 property tax bill in 2 installments:

- \$1,500 on December 28, 2025
- \$1,500 on April 11, 2026

The amount allowed for purposes of computing the veterans and surviving spouses property tax credit for 2025 is \$1,500, which is the amount they paid on December 28, 2025. The remaining amount paid on April 11, 2026, of \$1,500 may be claimed on the 2026 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 a type other than residential, 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 Nonresidential 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. Value of residential land (from Part I, line 1) | 1. _____ |
| 2. Number of acres of residential land (not less than 1.0) | 2. _____ |
| 3. Divide line 1 by line 2 | 3. _____ |
| 4. Value of improvements | 4. _____ |
| 5. Add lines 3 and 4 | 5. _____ |
| 6. Total value of all land (Part I, line 7) and improvements | 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. _____ |

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

Note If your property contains structures in addition to the primary dwelling, provide a copy of the assessor's report with the return.

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 their combined share 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 1-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 2025, 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/services/housing-and-financial-services/property-tax-credit/. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, Attn: VBRC-PTC Application, 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 2025 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 2025, 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 following refundable credits, 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 BD – Business Development Credit** The credit is based on wages paid to eligible employees; training costs; and investments in personal and real property, workforce housing, and employee child care programs. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule BD.
- **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.
- **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.

Note

No interest is paid on refunds issued for the enterprise zone jobs 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 2025 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 2025 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 2025 Form 1NPR. Fill in the refund from your original 2025 return (not including the amount applied to your 2026 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 2025 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.

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.

Line 71 – Refund – continued

Note: If appropriate, 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 2025 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 an original return was filed, whichever is later, (2) a refund due from the homestead credit, enterprise zone jobs credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2026 estimated tax.

Line 72 Amount Applied to 2026 Estimated Tax

Fill in on line 72 the amount, if any, of the overpayment on line 70 you want applied to your 2025 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 2026 estimated tax from line 72 of your original Form 1NPR. However, if you file your amended return by January 15, 2027, 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 2025 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 2024 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 2024**, and you had no tax liability for 2024.
2. The amounts on lines 58 and 59 on your 2025 return are at least as much as the tax shown on your 2024 return. This exception does not apply if you did not file a 2024 Wisconsin return. Your estimated tax payments for 2025 must have been made on time and for the required amount.

The “tax shown on your 2024 return” is the amount on line 52 minus the amounts on lines 60 through 65.

Line 74 – Underpayment Interest – continued

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 2, 2026. 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.

If line 73 of Form 1NPR shows an underpayment and you are reducing the amount of underpayment interest, add the amount on line 74 to the amount on line 73 of Form 1NPR. If the sum of lines 73 and 74 is greater than zero, enter the net amount on line 75. If the sum of lines 73 and 74 is less than zero, enter the net amount on line 70 as a positive number and complete lines 71 and 72 accordingly. **Note:** You may still owe interest (line 76) on the amount of tax you underpaid even if the sum of lines 73 and 74 is zero or an overpayment.

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 2026 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: 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.

Other payment methods You may also pay by credit card (MasterCard®, American Express®, Visa®, or Discover®), Apple Pay, or PayPal. To pay using one of these methods, go to the department’s website at tap.revenue.wi.gov/pay/. You will be redirected to the department’s third-party processor at the appropriate step. A \$1 transaction fee plus a processing fee of 2.25% 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. For the most up to date information, see the department’s webpage for [Credit Card and Other Payment Options](#).

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 6.5% of the unpaid amount.

For more information concerning payments, go to revenue.wi.gov/Pages/OnlineServices/Pay.aspx. To obtain the Payment Plan Request (Form A-771) go to revenue.wi.gov/DORForms/a-771.pdf. To file an installment agreement request electronically, go to 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 2025 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 2025 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 2026 tax return. This is April 15, 2027, 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.

2025 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	13,390	13,560	25,110	11,930	17,520	42,500	43,000	10,776	22,234	6,123	12,297
13,390	13,500	13,560	25,110	11,919	17,520	43,000	43,500	10,716	22,135	6,024	12,184
13,500	14,000	13,560	25,110	11,859	17,520	43,500	44,000	10,656	22,036	5,925	12,071
14,000	14,500	13,560	25,110	11,760	17,520	44,000	44,500	10,596	21,938	5,827	11,959
14,500	15,000	13,560	25,110	11,661	17,520	44,500	45,000	10,536	21,839	5,728	11,846
15,000	15,500	13,560	25,110	11,562	17,520	45,000	45,500	10,476	21,740	5,629	11,734
15,500	16,000	13,560	25,110	11,463	17,520	45,500	46,000	10,416	21,641	5,530	11,621
16,000	16,500	13,560	25,110	11,364	17,520	46,000	46,500	10,356	21,542	5,431	11,508
16,500	17,000	13,560	25,110	11,265	17,520	46,500	47,000	10,296	21,443	5,332	11,396
17,000	17,500	13,560	25,110	11,167	17,520	47,000	47,500	10,236	21,344	5,233	11,283
17,500	18,000	13,560	25,110	11,068	17,520	47,500	48,000	10,176	21,245	5,134	11,171
18,000	18,500	13,560	25,110	10,969	17,520	48,000	48,500	10,116	21,146	5,035	11,058
18,500	19,000	13,560	25,110	10,870	17,520	48,500	49,000	10,056	21,048	4,936	10,946
19,000	19,500	13,560	25,110	10,771	17,520	49,000	49,500	9,996	20,949	4,838	10,833
19,500	20,000	13,536	25,110	10,672	17,475	49,500	50,000	9,936	20,850	4,739	10,720
20,000	20,500	13,476	25,110	10,573	17,362	50,000	50,500	9,876	20,751	4,640	10,608
20,500	21,000	13,416	25,110	10,474	17,250	50,500	51,000	9,816	20,652	4,541	10,495
21,000	21,500	13,356	25,110	10,375	17,137	51,000	51,500	9,756	20,553	4,442	10,383
21,500	22,000	13,296	25,110	10,277	17,025	51,500	52,000	9,696	20,454	4,343	10,270
22,000	22,500	13,236	25,110	10,178	16,912	52,000	52,500	9,636	20,355	4,244	10,158
22,500	23,000	13,176	25,110	10,079	16,800	52,500	53,000	9,576	20,256	4,145	10,045
23,000	23,500	13,116	25,110	9,980	16,687	53,000	53,500	9,516	20,158	4,046	9,932
23,500	24,000	13,056	25,110	9,881	16,574	53,500	54,000	9,456	20,059	3,948	9,820
24,000	24,500	12,996	25,110	9,782	16,462	54,000	54,500	9,396	19,960	3,849	9,707
24,500	25,000	12,936	25,110	9,683	16,349	54,500	55,000	9,336	19,861	3,750	9,595
25,000	25,500	12,876	25,110	9,584	16,237	55,000	55,500	9,276	19,762	3,651	9,482
25,500	26,000	12,816	25,110	9,485	16,124	55,500	56,000	9,216	19,663	3,552	9,370
26,000	26,500	12,756	25,110	9,387	16,011	56,000	56,500	9,156	19,564	3,453	9,257
26,500	27,000	12,696	25,110	9,288	15,899	56,500	57,000	9,096	19,465	3,354	9,144
27,000	27,500	12,636	25,110	9,189	15,786	57,000	57,500	9,036	19,366	3,255	9,036
27,500	28,000	12,576	25,110	9,090	15,674	57,500	58,000	8,976	19,268	3,156	8,976
28,000	28,500	12,516	25,102	8,991	15,561	58,000	58,500	8,916	19,169	3,058	8,916
28,500	29,000	12,456	25,003	8,892	15,449	58,500	59,000	8,856	19,070	2,959	8,856
29,000	29,500	12,396	24,904	8,793	15,336	59,000	59,500	8,796	18,971	2,860	8,796
29,500	30,000	12,336	24,805	8,694	15,223	59,500	60,000	8,736	18,872	2,761	8,736
30,000	30,500	12,276	24,707	8,595	15,111	60,000	60,500	8,676	18,773	2,662	8,676
30,500	31,000	12,216	24,608	8,497	14,998	60,500	61,000	8,616	18,674	2,563	8,616
31,000	31,500	12,156	24,509	8,398	14,886	61,000	61,500	8,556	18,575	2,464	8,556
31,500	32,000	12,096	24,410	8,299	14,773	61,500	62,000	8,496	18,476	2,365	8,496
32,000	32,500	12,036	24,311	8,200	14,661	62,000	62,500	8,436	18,378	2,266	8,436
32,500	33,000	11,976	24,212	8,101	14,548	62,500	63,000	8,376	18,279	2,168	8,376
33,000	33,500	11,916	24,113	8,002	14,435	63,000	63,500	8,316	18,180	2,069	8,316
33,500	34,000	11,856	24,014	7,903	14,323	63,500	64,000	8,256	18,081	1,970	8,256
34,000	34,500	11,796	23,915	7,804	14,210	64,000	64,500	8,196	17,982	1,871	8,196
34,500	35,000	11,736	23,817	7,705	14,098	64,500	65,000	8,136	17,883	1,772	8,136
35,000	35,500	11,676	23,718	7,607	13,985	65,000	65,500	8,076	17,784	1,673	8,076
35,500	36,000	11,616	23,619	7,508	13,873	65,500	66,000	8,016	17,685	1,574	8,016
36,000	36,500	11,556	23,520	7,409	13,760	66,000	66,500	7,956	17,586	1,475	7,956
36,500	37,000	11,496	23,421	7,310	13,647	66,500	67,000	7,896	17,488	1,376	7,896
37,000	37,500	11,436	23,322	7,211	13,535	67,000	67,500	7,836	17,389	1,278	7,836
37,500	38,000	11,376	23,223	7,112	13,422	67,500	68,000	7,776	17,290	1,179	7,776
38,000	38,500	11,316	23,124	7,013	13,310	68,000	68,500	7,716	17,191	1,080	7,716
38,500	39,000	11,256	23,025	6,914	13,197	68,500	69,000	7,656	17,092	981	7,656
39,000	39,500	11,196	22,927	6,815	13,085	69,000	69,500	7,596	16,993	882	7,596
39,500	40,000	11,136	22,828	6,717	12,972	69,500	70,000	7,536	16,894	783	7,536
40,000	40,500	11,076	22,729	6,618	12,859	70,000	70,500	7,476	16,795	684	7,476
40,500	41,000	11,016	22,630	6,519	12,747	70,500	71,000	7,416	16,696	585	7,416
41,000	41,500	10,956	22,531	6,420	12,634	71,000	71,500	7,356	16,598	486	7,356
41,500	42,000	10,896	22,432	6,321	12,522	71,500	72,000	7,296	16,499	388	7,296
42,000	42,500	10,836	22,333	6,222	12,409	72,000	72,500	7,236	16,400	289	7,236

Continued on page 49

2025 Standard Deduction Table For Form 1NPR Filers

49

(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–					
72,500	73,000	7,176	16,301	190	7,176	102,500	103,000	3,576	10,367	0	3,576
73,000	73,500	7,116	16,202	91	7,116	103,000	103,500	3,516	10,269	0	3,516
73,500	74,000	7,056	16,103	0	7,056	103,500	104,000	3,456	10,170	0	3,456
74,000	74,500	6,996	16,004	0	6,996	104,000	104,500	3,396	10,071	0	3,396
74,500	75,000	6,936	15,905	0	6,936	104,500	105,000	3,336	9,972	0	3,336
75,000	75,500	6,876	15,806	0	6,876	105,000	105,500	3,276	9,873	0	3,276
75,500	76,000	6,816	15,708	0	6,816	105,500	106,000	3,216	9,774	0	3,216
76,000	76,500	6,756	15,609	0	6,756	106,000	106,500	3,156	9,675	0	3,156
76,500	77,000	6,696	15,510	0	6,696	106,500	107,000	3,096	9,576	0	3,096
77,000	77,500	6,636	15,411	0	6,636	107,000	107,500	3,036	9,477	0	3,036
77,500	78,000	6,576	15,312	0	6,576	107,500	108,000	2,976	9,379	0	2,976
78,000	78,500	6,516	15,213	0	6,516	108,000	108,500	2,916	9,280	0	2,916
78,500	79,000	6,456	15,114	0	6,456	108,500	109,000	2,856	9,181	0	2,856
79,000	79,500	6,396	15,015	0	6,396	109,000	109,500	2,796	9,082	0	2,796
79,500	80,000	6,336	14,916	0	6,336	109,500	110,000	2,736	8,983	0	2,736
80,000	80,500	6,276	14,818	0	6,276	110,000	110,500	2,676	8,884	0	2,676
80,500	81,000	6,216	14,719	0	6,216	110,500	111,000	2,616	8,785	0	2,616
81,000	81,500	6,156	14,620	0	6,156	111,000	111,500	2,556	8,686	0	2,556
81,500	82,000	6,096	14,521	0	6,096	111,500	112,000	2,496	8,587	0	2,496
82,000	82,500	6,036	14,422	0	6,036	112,000	112,500	2,436	8,489	0	2,436
82,500	83,000	5,976	14,323	0	5,976	112,500	113,000	2,376	8,390	0	2,376
83,000	83,500	5,916	14,224	0	5,916	113,000	113,500	2,316	8,291	0	2,316
83,500	84,000	5,856	14,125	0	5,856	113,500	114,000	2,256	8,192	0	2,256
84,000	84,500	5,796	14,026	0	5,796	114,000	114,500	2,196	8,093	0	2,196
84,500	85,000	5,736	13,928	0	5,736	114,500	115,000	2,136	7,994	0	2,136
85,000	85,500	5,676	13,829	0	5,676	115,000	115,500	2,076	7,895	0	2,076
85,500	86,000	5,616	13,730	0	5,616	115,500	116,000	2,016	7,796	0	2,016
86,000	86,500	5,556	13,631	0	5,556	116,000	116,500	1,956	7,697	0	1,956
86,500	87,000	5,496	13,532	0	5,496	116,500	117,000	1,896	7,599	0	1,896
87,000	87,500	5,436	13,433	0	5,436	117,000	117,500	1,836	7,500	0	1,836
87,500	88,000	5,376	13,334	0	5,376	117,500	118,000	1,776	7,401	0	1,776
88,000	88,500	5,316	13,235	0	5,316	118,000	118,500	1,716	7,302	0	1,716
88,500	89,000	5,256	13,136	0	5,256	118,500	119,000	1,656	7,203	0	1,656
89,000	89,500	5,196	13,038	0	5,196	119,000	119,500	1,596	7,104	0	1,596
89,500	90,000	5,136	12,939	0	5,136	119,500	120,000	1,536	7,005	0	1,536
90,000	90,500	5,076	12,840	0	5,076	120,000	120,500	1,476	6,906	0	1,476
90,500	91,000	5,016	12,741	0	5,016	120,500	121,000	1,416	6,807	0	1,416
91,000	91,500	4,956	12,642	0	4,956	121,000	121,500	1,356	6,709	0	1,356
91,500	92,000	4,896	12,543	0	4,896	121,500	122,000	1,296	6,610	0	1,296
92,000	92,500	4,836	12,444	0	4,836	122,000	122,500	1,236	6,511	0	1,236
92,500	93,000	4,776	12,345	0	4,776	122,500	123,000	1,176	6,412	0	1,176
93,000	93,500	4,716	12,246	0	4,716	123,000	123,500	1,116	6,313	0	1,116
93,500	94,000	4,656	12,147	0	4,656	123,500	124,000	1,056	6,214	0	1,056
94,000	94,500	4,596	12,049	0	4,596	124,000	124,500	996	6,115	0	996
94,500	95,000	4,536	11,950	0	4,536	124,500	125,000	936	6,016	0	936
95,000	95,500	4,476	11,851	0	4,476	125,000	125,500	876	5,917	0	876
95,500	96,000	4,416	11,752	0	4,416	125,500	126,000	816	5,819	0	816
96,000	96,500	4,356	11,653	0	4,356	126,000	126,500	756	5,720	0	756
96,500	97,000	4,296	11,554	0	4,296	126,500	127,000	696	5,621	0	696
97,000	97,500	4,236	11,455	0	4,236	127,000	127,500	636	5,522	0	636
97,500	98,000	4,176	11,356	0	4,176	127,500	128,000	576	5,423	0	576
98,000	98,500	4,116	11,257	0	4,116	128,000	128,500	516	5,324	0	516
98,500	99,000	4,056	11,159	0	4,056	128,500	129,000	456	5,225	0	456
99,000	99,500	3,996	11,060	0	3,996	129,000	129,500	396	5,126	0	396
99,500	100,000	3,936	10,961	0	3,936	129,500	130,000	336	5,027	0	336
100,000	100,500	3,876	10,862	0	3,876	130,000	130,500	276	4,929	0	276
100,500	101,000	3,816	10,763	0	3,816	130,500	131,000	216	4,830	0	216
101,000	101,500	3,756	10,664	0	3,756	131,000	131,500	156	4,731	0	156
101,500	102,000	3,696	10,565	0	3,696	131,500	132,000	96	4,632	0	96
102,000	102,500	3,636	10,466	0	3,636	132,000	132,500	36	4,533	0	36

Continued on page 50

2025 Standard Deduction Table For Form 1NPR Filers

(continued from page 49)

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—					
132,500	133,000	0	4,434	0	0						
133,000	133,500	0	4,335	0	0						
133,500	134,000	0	4,236	0	0						
134,000	134,500	0	4,137	0	0						
134,500	135,000	0	4,039	0	0						
135,000	135,500	0	3,940	0	0						
135,500	136,000	0	3,841	0	0						
136,000	136,500	0	3,742	0	0						
136,500	137,000	0	3,643	0	0						
137,000	137,500	0	3,544	0	0						
137,500	138,000	0	3,445	0	0						
138,000	138,500	0	3,346	0	0						
138,500	139,000	0	3,247	0	0						
139,000	139,500	0	3,149	0	0						
139,500	140,000	0	3,050	0	0						
140,000	140,500	0	2,951	0	0						
140,500	141,000	0	2,852	0	0						
141,000	141,500	0	2,753	0	0						
141,500	142,000	0	2,654	0	0						
142,000	142,500	0	2,555	0	0						
142,500	143,000	0	2,456	0	0						
143,000	143,500	0	2,357	0	0						
143,500	144,000	0	2,258	0	0						
144,000	144,500	0	2,160	0	0						
144,500	145,000	0	2,061	0	0						
145,000	145,500	0	1,962	0	0						
145,500	146,000	0	1,863	0	0						
146,000	146,500	0	1,764	0	0						
146,500	147,000	0	1,665	0	0						
147,000	147,500	0	1,566	0	0						
147,500	148,000	0	1,467	0	0						
148,000	148,500	0	1,368	0	0						
148,500	149,000	0	1,270	0	0						
149,000	149,500	0	1,171	0	0						
149,500	150,000	0	1,072	0	0						
150,000	150,500	0	973	0	0						
150,500	151,000	0	874	0	0						
151,000	151,500	0	775	0	0						
151,500	152,000	0	676	0	0						
152,000	152,500	0	577	0	0						
152,500	153,000	0	478	0	0						
153,000	153,500	0	380	0	0						
153,500	154,000	0	281	0	0						
154,000	154,500	0	182	0	0						
154,500	155,000	0	83	0	0						
155,000	155,169	0	17	0	0						
155,169	or more	0	0	0	0						

2025 TAX TABLE FOR FORM 1NPR FILERS

51

Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 57.

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 \$1,084. 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	1,124	1,080	1,168
28,600	28,700	1,128	1,084	1,172
28,700	28,800	1,133	1,089	1,177
28,800	28,900	1,137	1,093	1,181
28,900	29,000	1,142	1,098	1,186

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately			
		Your tax is –					Your tax is –					Your tax is –					
					3,000					7,000							
					3,000	3,100	107	107	107	7,000	7,100	247	247	247			
					3,100	3,200	110	110	110	7,100	7,200	250	250	250			
					3,200	3,300	114	114	114	7,200	7,300	254	254	254			
					3,300	3,400	117	117	117	7,300	7,400	257	257	257			
					3,400	3,500	121	121	121	7,400	7,500	261	261	261			
					3,500	3,600	124	124	124	7,500	7,600	264	264	264			
					3,600	3,700	128	128	128	7,600	7,700	268	268	268			
					3,700	3,800	131	131	131	7,700	7,800	271	271	271			
					3,800	3,900	135	135	135	7,800	7,900	275	275	275			
					3,900	4,000	138	138	138	7,900	8,000	278	278	278			
										4,000					8,000		
4,000	4,100	142	142	142						8,000	8,100	282	282	282			
4,100	4,200	145	145	145						8,100	8,200	285	285	285			
4,200	4,300	149	149	149						8,200	8,300	289	289	289			
4,300	4,400	152	152	152						8,300	8,400	292	292	292			
4,400	4,500	156	156	156						8,400	8,500	296	296	296			
4,500	4,600	159	159	159						8,500	8,600	299	299	299			
4,600	4,700	163	163	163						8,600	8,700	303	303	303			
4,700	4,800	166	166	166						8,700	8,800	306	306	306			
4,800	4,900	170	170	170						8,800	8,900	310	310	310			
4,900	5,000	173	173	173						8,900	9,000	313	313	313			
1,000										5,000					9,000		
1,000	1,100	37	37	37	5,000	5,100	177	177	177	9,000	9,100	317	317	317			
1,100	1,200	40	40	40	5,100	5,200	180	180	180	9,100	9,200	320	320	320			
1,200	1,300	44	44	44	5,200	5,300	184	184	184	9,200	9,300	324	324	324			
1,300	1,400	47	47	47	5,300	5,400	187	187	187	9,300	9,400	327	327	327			
1,400	1,500	51	51	51	5,400	5,500	191	191	191	9,400	9,500	331	331	331			
1,500	1,600	54	54	54	5,500	5,600	194	194	194	9,500	9,600	334	334	334			
1,600	1,700	58	58	58	5,600	5,700	198	198	198	9,600	9,700	338	338	338			
1,700	1,800	61	61	61	5,700	5,800	201	201	201	9,700	9,800	341	341	341			
1,800	1,900	65	65	65	5,800	5,900	205	205	205	9,800	9,900	345	345	345			
1,900	2,000	68	68	68	5,900	6,000	208	208	208	9,900	10,000	348	348	350			
2,000					6,000					10,000							
2,000	2,100	72	72	72	6,000	6,100	212	212	212	10,000	10,100	352	352	354			
2,100	2,200	75	75	75	6,100	6,200	215	215	215	10,100	10,200	355	355	358			
2,200	2,300	79	79	79	6,200	6,300	219	219	219	10,200	10,300	359	359	363			
2,300	2,400	82	82	82	6,300	6,400	222	222	222	10,300	10,400	362	362	367			
2,400	2,500	86	86	86	6,400	6,500	226	226	226	10,400	10,500	366	366	372			
2,500	2,600	89	89	89	6,500	6,600	229	229	229	10,500	10,600	369	369	376			
2,600	2,700	93	93	93	6,600	6,700	233	233	233	10,600	10,700	373	373	380			
2,700	2,800	96	96	96	6,700	6,800	236	236	236	10,700	10,800	376	376	385			
2,800	2,900	100	100	100	6,800	6,900	240	240	240	10,800	10,900	380	380	389			
2,900	3,000	103	103	103	6,900	7,000	243	243	243	10,900	11,000	383	383	394			

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
11,000					17,000					23,000				
11,000	11,100	387	387	398	17,000	17,100	618	597	662	23,000	23,100	882	838	926
11,100	11,200	390	390	402	17,100	17,200	622	600	666	23,100	23,200	886	842	930
11,200	11,300	394	394	407	17,200	17,300	627	604	671	23,200	23,300	891	847	935
11,300	11,400	397	397	411	17,300	17,400	631	607	675	23,300	23,400	895	851	939
11,400	11,500	401	401	416	17,400	17,500	636	611	680	23,400	23,500	900	856	944
11,500	11,600	404	404	420	17,500	17,600	640	614	684	23,500	23,600	904	860	948
11,600	11,700	408	408	424	17,600	17,700	644	618	688	23,600	23,700	908	864	952
11,700	11,800	411	411	429	17,700	17,800	649	621	693	23,700	23,800	913	869	957
11,800	11,900	415	415	433	17,800	17,900	653	625	697	23,800	23,900	917	873	961
11,900	12,000	418	418	438	17,900	18,000	658	628	702	23,900	24,000	922	878	966
12,000					18,000					24,000				
12,000	12,100	422	422	442	18,000	18,100	662	632	706	24,000	24,100	926	882	970
12,100	12,200	425	425	446	18,100	18,200	666	635	710	24,100	24,200	930	886	974
12,200	12,300	429	429	451	18,200	18,300	671	639	715	24,200	24,300	935	891	979
12,300	12,400	432	432	455	18,300	18,400	675	642	719	24,300	24,400	939	895	983
12,400	12,500	436	436	460	18,400	18,500	680	646	724	24,400	24,500	944	900	988
12,500	12,600	439	439	464	18,500	18,600	684	649	728	24,500	24,600	948	904	992
12,600	12,700	443	443	468	18,600	18,700	688	653	732	24,600	24,700	952	908	996
12,700	12,800	446	446	473	18,700	18,800	693	656	737	24,700	24,800	957	913	1,001
12,800	12,900	450	450	477	18,800	18,900	697	660	741	24,800	24,900	961	917	1,005
12,900	13,000	453	453	482	18,900	19,000	702	663	746	24,900	25,000	966	922	1,010
13,000					19,000					25,000				
13,000	13,100	457	457	486	19,000	19,100	706	667	750	25,000	25,100	970	926	1,014
13,100	13,200	460	460	490	19,100	19,200	710	670	754	25,100	25,200	974	930	1,018
13,200	13,300	464	464	495	19,200	19,300	715	674	759	25,200	25,300	979	935	1,023
13,300	13,400	467	467	499	19,300	19,400	719	677	763	25,300	25,400	983	939	1,027
13,400	13,500	471	471	504	19,400	19,500	724	681	768	25,400	25,500	988	944	1,032
13,500	13,600	474	474	508	19,500	19,600	728	684	772	25,500	25,600	992	948	1,036
13,600	13,700	478	478	512	19,600	19,700	732	688	776	25,600	25,700	996	952	1,040
13,700	13,800	481	481	517	19,700	19,800	737	693	781	25,700	25,800	1,001	957	1,045
13,800	13,900	485	485	521	19,800	19,900	741	697	785	25,800	25,900	1,005	961	1,049
13,900	14,000	488	488	526	19,900	20,000	746	702	790	25,900	26,000	1,010	966	1,054
14,000					20,000					26,000				
14,000	14,100	492	492	530	20,000	20,100	750	706	794	26,000	26,100	1,014	970	1,058
14,100	14,200	495	495	534	20,100	20,200	754	710	798	26,100	26,200	1,018	974	1,062
14,200	14,300	499	499	539	20,200	20,300	759	715	803	26,200	26,300	1,023	979	1,067
14,300	14,400	502	502	543	20,300	20,400	763	719	807	26,300	26,400	1,027	983	1,071
14,400	14,500	506	506	548	20,400	20,500	768	724	812	26,400	26,500	1,032	988	1,076
14,500	14,600	509	509	552	20,500	20,600	772	728	816	26,500	26,600	1,036	992	1,080
14,600	14,700	513	513	556	20,600	20,700	776	732	820	26,600	26,700	1,040	996	1,084
14,700	14,800	517	516	561	20,700	20,800	781	737	825	26,700	26,800	1,045	1,001	1,089
14,800	14,900	521	520	565	20,800	20,900	785	741	829	26,800	26,900	1,049	1,005	1,093
14,900	15,000	526	523	570	20,900	21,000	790	746	834	26,900	27,000	1,054	1,010	1,098
15,000					21,000					27,000				
15,000	15,100	530	527	574	21,000	21,100	794	750	838	27,000	27,100	1,058	1,014	1,102
15,100	15,200	534	530	578	21,100	21,200	798	754	842	27,100	27,200	1,062	1,018	1,106
15,200	15,300	539	534	583	21,200	21,300	803	759	847	27,200	27,300	1,067	1,023	1,111
15,300	15,400	543	537	587	21,300	21,400	807	763	851	27,300	27,400	1,071	1,027	1,115
15,400	15,500	548	541	592	21,400	21,500	812	768	856	27,400	27,500	1,076	1,032	1,120
15,500	15,600	552	544	596	21,500	21,600	816	772	860	27,500	27,600	1,080	1,036	1,124
15,600	15,700	556	548	600	21,600	21,700	820	776	864	27,600	27,700	1,084	1,040	1,128
15,700	15,800	561	551	605	21,700	21,800	825	781	869	27,700	27,800	1,089	1,045	1,133
15,800	15,900	565	555	609	21,800	21,900	829	785	873	27,800	27,900	1,093	1,049	1,137
15,900	16,000	570	558	614	21,900	22,000	834	790	878	27,900	28,000	1,098	1,054	1,142
16,000					22,000					28,000				
16,000	16,100	574	562	618	22,000	22,100	838	794	882	28,000	28,100	1,102	1,058	1,146
16,100	16,200	578	565	622	22,100	22,200	842	798	886	28,100	28,200	1,106	1,062	1,150
16,200	16,300	583	569	627	22,200	22,300	847	803	891	28,200	28,300	1,111	1,067	1,155
16,300	16,400	587	572	631	22,300	22,400	851	807	895	28,300	28,400	1,115	1,071	1,159
16,400	16,500	592	576	636	22,400	22,500	856	812	900	28,400	28,500	1,120	1,076	1,164
16,500	16,600	596	579	640	22,500	22,600	860	816	904	28,500	28,600	1,124	1,080	1,168
16,600	16,700	600	583	644	22,600	22,700	864	820	908	28,600	28,700	1,128	1,084	1,172
16,700	16,800	605	586	649	22,700	22,800	869	825	913	28,700	28,800	1,133	1,089	1,177
16,800	16,900	609	590	653	22,800	22,900	873	829	917	28,800	28,900	1,137	1,093	1,181
16,900	17,000	614	593	658	22,900	23,000	878	834	922	28,900	29,000	1,142	1,098	1,186

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
29,000					35,000					41,000				
29,000	29,100	1,146	1,102	1,190	35,000	35,100	1,410	1,366	1,467	41,000	41,100	1,674	1,630	1,785
29,100	29,200	1,150	1,106	1,194	35,100	35,200	1,414	1,370	1,472	41,100	41,200	1,678	1,634	1,790
29,200	29,300	1,155	1,111	1,199	35,200	35,300	1,419	1,375	1,477	41,200	41,300	1,683	1,639	1,795
29,300	29,400	1,159	1,115	1,203	35,300	35,400	1,423	1,379	1,483	41,300	41,400	1,687	1,643	1,801
29,400	29,500	1,164	1,120	1,208	35,400	35,500	1,428	1,384	1,488	41,400	41,500	1,692	1,648	1,806
29,500	29,600	1,168	1,124	1,212	35,500	35,600	1,432	1,388	1,493	41,500	41,600	1,696	1,652	1,811
29,600	29,700	1,172	1,128	1,216	35,600	35,700	1,436	1,392	1,498	41,600	41,700	1,700	1,656	1,816
29,700	29,800	1,177	1,133	1,221	35,700	35,800	1,441	1,397	1,504	41,700	41,800	1,705	1,661	1,822
29,800	29,900	1,181	1,137	1,225	35,800	35,900	1,445	1,401	1,509	41,800	41,900	1,709	1,665	1,827
29,900	30,000	1,186	1,142	1,230	35,900	36,000	1,450	1,406	1,514	41,900	42,000	1,714	1,670	1,832
30,000					36,000					42,000				
30,000	30,100	1,190	1,146	1,234	36,000	36,100	1,454	1,410	1,520	42,000	42,100	1,718	1,674	1,838
30,100	30,200	1,194	1,150	1,238	36,100	36,200	1,458	1,414	1,525	42,100	42,200	1,722	1,678	1,843
30,200	30,300	1,199	1,155	1,243	36,200	36,300	1,463	1,419	1,530	42,200	42,300	1,727	1,683	1,848
30,300	30,400	1,203	1,159	1,247	36,300	36,400	1,467	1,423	1,536	42,300	42,400	1,731	1,687	1,854
30,400	30,500	1,208	1,164	1,252	36,400	36,500	1,472	1,428	1,541	42,400	42,500	1,736	1,692	1,859
30,500	30,600	1,212	1,168	1,256	36,500	36,600	1,476	1,432	1,546	42,500	42,600	1,740	1,696	1,864
30,600	30,700	1,216	1,172	1,260	36,600	36,700	1,480	1,436	1,551	42,600	42,700	1,744	1,700	1,869
30,700	30,800	1,221	1,177	1,265	36,700	36,800	1,485	1,441	1,557	42,700	42,800	1,749	1,705	1,875
30,800	30,900	1,225	1,181	1,269	36,800	36,900	1,489	1,445	1,562	42,800	42,900	1,753	1,709	1,880
30,900	31,000	1,230	1,186	1,274	36,900	37,000	1,494	1,450	1,567	42,900	43,000	1,758	1,714	1,885
31,000					37,000					43,000				
31,000	31,100	1,234	1,190	1,278	37,000	37,100	1,498	1,454	1,573	43,000	43,100	1,762	1,718	1,891
31,100	31,200	1,238	1,194	1,282	37,100	37,200	1,502	1,458	1,578	43,100	43,200	1,766	1,722	1,896
31,200	31,300	1,243	1,199	1,287	37,200	37,300	1,507	1,463	1,583	43,200	43,300	1,771	1,727	1,901
31,300	31,400	1,247	1,203	1,291	37,300	37,400	1,511	1,467	1,589	43,300	43,400	1,775	1,731	1,907
31,400	31,500	1,252	1,208	1,296	37,400	37,500	1,516	1,472	1,594	43,400	43,500	1,780	1,736	1,912
31,500	31,600	1,256	1,212	1,300	37,500	37,600	1,520	1,476	1,599	43,500	43,600	1,784	1,740	1,917
31,600	31,700	1,260	1,216	1,304	37,600	37,700	1,524	1,480	1,604	43,600	43,700	1,788	1,744	1,922
31,700	31,800	1,265	1,221	1,309	37,700	37,800	1,529	1,485	1,610	43,700	43,800	1,793	1,749	1,928
31,800	31,900	1,269	1,225	1,313	37,800	37,900	1,533	1,489	1,615	43,800	43,900	1,797	1,753	1,933
31,900	32,000	1,274	1,230	1,318	37,900	38,000	1,538	1,494	1,620	43,900	44,000	1,802	1,758	1,938
32,000					38,000					44,000				
32,000	32,100	1,278	1,234	1,322	38,000	38,100	1,542	1,498	1,626	44,000	44,100	1,806	1,762	1,944
32,100	32,200	1,282	1,238	1,326	38,100	38,200	1,546	1,502	1,631	44,100	44,200	1,810	1,766	1,949
32,200	32,300	1,287	1,243	1,331	38,200	38,300	1,551	1,507	1,636	44,200	44,300	1,815	1,771	1,954
32,300	32,400	1,291	1,247	1,335	38,300	38,400	1,555	1,511	1,642	44,300	44,400	1,819	1,775	1,960
32,400	32,500	1,296	1,252	1,340	38,400	38,500	1,560	1,516	1,647	44,400	44,500	1,824	1,780	1,965
32,500	32,600	1,300	1,256	1,344	38,500	38,600	1,564	1,520	1,652	44,500	44,600	1,828	1,784	1,970
32,600	32,700	1,304	1,260	1,348	38,600	38,700	1,568	1,524	1,657	44,600	44,700	1,832	1,788	1,975
32,700	32,800	1,309	1,265	1,353	38,700	38,800	1,573	1,529	1,663	44,700	44,800	1,837	1,793	1,981
32,800	32,900	1,313	1,269	1,357	38,800	38,900	1,577	1,533	1,668	44,800	44,900	1,841	1,797	1,986
32,900	33,000	1,318	1,274	1,362	38,900	39,000	1,582	1,538	1,673	44,900	45,000	1,846	1,802	1,991
33,000					39,000					45,000				
33,000	33,100	1,322	1,278	1,366	39,000	39,100	1,586	1,542	1,679	45,000	45,100	1,850	1,806	1,997
33,100	33,200	1,326	1,282	1,370	39,100	39,200	1,590	1,546	1,684	45,100	45,200	1,854	1,810	2,002
33,200	33,300	1,331	1,287	1,375	39,200	39,300	1,595	1,551	1,689	45,200	45,300	1,859	1,815	2,007
33,300	33,400	1,335	1,291	1,379	39,300	39,400	1,599	1,555	1,695	45,300	45,400	1,863	1,819	2,013
33,400	33,500	1,340	1,296	1,384	39,400	39,500	1,604	1,560	1,700	45,400	45,500	1,868	1,824	2,018
33,500	33,600	1,344	1,300	1,388	39,500	39,600	1,608	1,564	1,705	45,500	45,600	1,872	1,828	2,023
33,600	33,700	1,348	1,304	1,392	39,600	39,700	1,612	1,568	1,710	45,600	45,700	1,876	1,832	2,028
33,700	33,800	1,353	1,309	1,398	39,700	39,800	1,617	1,573	1,716	45,700	45,800	1,881	1,837	2,034
33,800	33,900	1,357	1,313	1,403	39,800	39,900	1,621	1,577	1,721	45,800	45,900	1,885	1,841	2,039
33,900	34,000	1,362	1,318	1,408	39,900	40,000	1,626	1,582	1,726	45,900	46,000	1,890	1,846	2,044
34,000					40,000					46,000				
34,000	34,100	1,366	1,322	1,414	40,000	40,100	1,630	1,586	1,732	46,000	46,100	1,894	1,850	2,050
34,100	34,200	1,370	1,326	1,419	40,100	40,200	1,634	1,590	1,737	46,100	46,200	1,898	1,854	2,055
34,200	34,300	1,375	1,331	1,424	40,200	40,300	1,639	1,595	1,742	46,200	46,300	1,903	1,859	2,060
34,300	34,400	1,379	1,335	1,430	40,300	40,400	1,643	1,599	1,748	46,300	46,400	1,907	1,863	2,066
34,400	34,500	1,384	1,340	1,435	40,400	40,500	1,648	1,604	1,753	46,400	46,500	1,912	1,868	2,071
34,500	34,600	1,388	1,344	1,440	40,500	40,600	1,652	1,608	1,758	46,500	46,600	1,916	1,872	2,076
34,600	34,700	1,392	1,348	1,445	40,600	40,700	1,656	1,612	1,763	46,600	46,700	1,920	1,876	2,081
34,700	34,800	1,397	1,353	1,451	40,700	40,800	1,661	1,617	1,769	46,700	46,800	1,925	1,881	2,087
34,800	34,900	1,401	1,357	1,456	40,800	40,900	1,665	1,621	1,774	46,800	46,900	1,929	1,885	2,092
34,900	35,000	1,406	1,362	1,461	40,900	41,000	1,670	1,626	1,779	46,900	47,000	1,934	1,890	2,097

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					53,000					59,000				
47,000	47,100	1,938	1,894	2,103	53,000	53,100	2,225	2,158	2,421	59,000	59,100	2,543	2,422	2,739
47,100	47,200	1,942	1,898	2,108	53,100	53,200	2,231	2,162	2,426	59,100	59,200	2,549	2,426	2,744
47,200	47,300	1,947	1,903	2,113	53,200	53,300	2,236	2,167	2,431	59,200	59,300	2,554	2,431	2,749
47,300	47,400	1,951	1,907	2,119	53,300	53,400	2,241	2,171	2,437	59,300	59,400	2,559	2,435	2,755
47,400	47,500	1,956	1,912	2,124	53,400	53,500	2,246	2,176	2,442	59,400	59,500	2,564	2,440	2,760
47,500	47,600	1,960	1,916	2,129	53,500	53,600	2,252	2,180	2,447	59,500	59,600	2,570	2,444	2,765
47,600	47,700	1,964	1,920	2,134	53,600	53,700	2,257	2,184	2,452	59,600	59,700	2,575	2,448	2,770
47,700	47,800	1,969	1,925	2,140	53,700	53,800	2,262	2,189	2,458	59,700	59,800	2,580	2,453	2,776
47,800	47,900	1,973	1,929	2,145	53,800	53,900	2,268	2,193	2,463	59,800	59,900	2,586	2,457	2,781
47,900	48,000	1,978	1,934	2,150	53,900	54,000	2,273	2,198	2,468	59,900	60,000	2,591	2,462	2,786
48,000					54,000					60,000				
48,000	48,100	1,982	1,938	2,156	54,000	54,100	2,278	2,202	2,474	60,000	60,100	2,596	2,466	2,792
48,100	48,200	1,986	1,942	2,161	54,100	54,200	2,284	2,206	2,479	60,100	60,200	2,602	2,470	2,797
48,200	48,300	1,991	1,947	2,166	54,200	54,300	2,289	2,211	2,484	60,200	60,300	2,607	2,475	2,802
48,300	48,400	1,995	1,951	2,172	54,300	54,400	2,294	2,215	2,490	60,300	60,400	2,612	2,479	2,808
48,400	48,500	2,000	1,956	2,177	54,400	54,500	2,299	2,220	2,495	60,400	60,500	2,617	2,484	2,813
48,500	48,600	2,004	1,960	2,182	54,500	54,600	2,305	2,224	2,500	60,500	60,600	2,623	2,488	2,818
48,600	48,700	2,008	1,964	2,187	54,600	54,700	2,310	2,228	2,505	60,600	60,700	2,628	2,492	2,823
48,700	48,800	2,013	1,969	2,193	54,700	54,800	2,315	2,233	2,511	60,700	60,800	2,633	2,497	2,829
48,800	48,900	2,017	1,973	2,198	54,800	54,900	2,321	2,237	2,516	60,800	60,900	2,639	2,501	2,834
48,900	49,000	2,022	1,978	2,203	54,900	55,000	2,326	2,242	2,521	60,900	61,000	2,644	2,506	2,839
49,000					55,000					61,000				
49,000	49,100	2,026	1,982	2,209	55,000	55,100	2,331	2,246	2,527	61,000	61,100	2,649	2,510	2,845
49,100	49,200	2,030	1,986	2,214	55,100	55,200	2,337	2,250	2,532	61,100	61,200	2,655	2,514	2,850
49,200	49,300	2,035	1,991	2,219	55,200	55,300	2,342	2,255	2,537	61,200	61,300	2,660	2,519	2,855
49,300	49,400	2,039	1,995	2,225	55,300	55,400	2,347	2,259	2,543	61,300	61,400	2,665	2,523	2,861
49,400	49,500	2,044	2,000	2,230	55,400	55,500	2,352	2,264	2,548	61,400	61,500	2,670	2,528	2,866
49,500	49,600	2,048	2,004	2,235	55,500	55,600	2,358	2,268	2,553	61,500	61,600	2,676	2,532	2,871
49,600	49,700	2,052	2,008	2,240	55,600	55,700	2,363	2,272	2,558	61,600	61,700	2,681	2,536	2,876
49,700	49,800	2,057	2,013	2,246	55,700	55,800	2,368	2,277	2,564	61,700	61,800	2,686	2,541	2,882
49,800	49,900	2,061	2,017	2,251	55,800	55,900	2,374	2,281	2,569	61,800	61,900	2,692	2,545	2,887
49,900	50,000	2,066	2,022	2,256	55,900	56,000	2,379	2,286	2,574	61,900	62,000	2,697	2,550	2,892
50,000					56,000					62,000				
50,000	50,100	2,070	2,026	2,262	56,000	56,100	2,384	2,290	2,580	62,000	62,100	2,702	2,554	2,898
50,100	50,200	2,074	2,030	2,267	56,100	56,200	2,390	2,294	2,585	62,100	62,200	2,708	2,558	2,903
50,200	50,300	2,079	2,035	2,272	56,200	56,300	2,395	2,299	2,590	62,200	62,300	2,713	2,563	2,908
50,300	50,400	2,083	2,039	2,278	56,300	56,400	2,400	2,303	2,596	62,300	62,400	2,718	2,567	2,914
50,400	50,500	2,088	2,044	2,283	56,400	56,500	2,405	2,308	2,601	62,400	62,500	2,723	2,572	2,919
50,500	50,600	2,093	2,048	2,288	56,500	56,600	2,411	2,312	2,606	62,500	62,600	2,729	2,576	2,924
50,600	50,700	2,098	2,052	2,293	56,600	56,700	2,416	2,316	2,611	62,600	62,700	2,734	2,580	2,929
50,700	50,800	2,103	2,057	2,299	56,700	56,800	2,421	2,321	2,617	62,700	62,800	2,739	2,585	2,935
50,800	50,900	2,109	2,061	2,304	56,800	56,900	2,427	2,325	2,622	62,800	62,900	2,745	2,589	2,940
50,900	51,000	2,114	2,066	2,309	56,900	57,000	2,432	2,330	2,627	62,900	63,000	2,750	2,594	2,945
51,000					57,000					63,000				
51,000	51,100	2,119	2,070	2,315	57,000	57,100	2,437	2,334	2,633	63,000	63,100	2,755	2,598	2,951
51,100	51,200	2,125	2,074	2,320	57,100	57,200	2,443	2,338	2,638	63,100	63,200	2,761	2,602	2,956
51,200	51,300	2,130	2,079	2,325	57,200	57,300	2,448	2,343	2,643	63,200	63,300	2,766	2,607	2,961
51,300	51,400	2,135	2,083	2,331	57,300	57,400	2,453	2,347	2,649	63,300	63,400	2,771	2,611	2,967
51,400	51,500	2,140	2,088	2,336	57,400	57,500	2,458	2,352	2,654	63,400	63,500	2,776	2,616	2,972
51,500	51,600	2,146	2,092	2,341	57,500	57,600	2,464	2,356	2,659	63,500	63,600	2,782	2,620	2,977
51,600	51,700	2,151	2,096	2,346	57,600	57,700	2,469	2,360	2,664	63,600	63,700	2,787	2,624	2,982
51,700	51,800	2,156	2,101	2,352	57,700	57,800	2,474	2,365	2,670	63,700	63,800	2,792	2,629	2,988
51,800	51,900	2,162	2,105	2,357	57,800	57,900	2,480	2,369	2,675	63,800	63,900	2,798	2,633	2,993
51,900	52,000	2,167	2,110	2,362	57,900	58,000	2,485	2,374	2,680	63,900	64,000	2,803	2,638	2,998
52,000					58,000					64,000				
52,000	52,100	2,172	2,114	2,368	58,000	58,100	2,490	2,378	2,686	64,000	64,100	2,808	2,642	3,004
52,100	52,200	2,178	2,118	2,373	58,100	58,200	2,496	2,382	2,691	64,100	64,200	2,814	2,646	3,009
52,200	52,300	2,183	2,123	2,378	58,200	58,300	2,501	2,387	2,696	64,200	64,300	2,819	2,651	3,014
52,300	52,400	2,188	2,127	2,384	58,300	58,400	2,506	2,391	2,702	64,300	64,400	2,824	2,655	3,020
52,400	52,500	2,193	2,132	2,389	58,400	58,500	2,511	2,396	2,707	64,400	64,500	2,829	2,660	3,025
52,500	52,600	2,199	2,136	2,394	58,500	58,600	2,517	2,400	2,712	64,500	64,600	2,835	2,664	3,030
52,600	52,700	2,204	2,140	2,399	58,600	58,700	2,522	2,404	2,717	64,600	64,700	2,840	2,668	3,035
52,700	52,800	2,209	2,145	2,405	58,700	58,800	2,527	2,409	2,723	64,700	64,800	2,845	2,673	3,041
52,800	52,900	2,215	2,149	2,410	58,800	58,900	2,533	2,413	2,728	64,800	64,900	2,851	2,677	3,046
52,900	53,000	2,220	2,154	2,415	58,900	59,000	2,538	2,418	2,733	64,900	65,000	2,856	2,682	3,051

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 <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
65,000					71,000					77,000				
65,000	65,100	2,861	2,686	3,057	71,000	71,100	3,179	2,984	3,375	77,000	77,100	3,497	3,302	3,693
65,100	65,200	2,867	2,690	3,062	71,100	71,200	3,185	2,989	3,380	77,100	77,200	3,503	3,307	3,698
65,200	65,300	2,872	2,695	3,067	71,200	71,300	3,190	2,994	3,385	77,200	77,300	3,508	3,312	3,703
65,300	65,400	2,877	2,699	3,073	71,300	71,400	3,195	3,000	3,391	77,300	77,400	3,513	3,318	3,709
65,400	65,500	2,882	2,704	3,078	71,400	71,500	3,200	3,005	3,396	77,400	77,500	3,518	3,323	3,714
65,500	65,600	2,888	2,708	3,083	71,500	71,600	3,206	3,010	3,401	77,500	77,600	3,524	3,328	3,719
65,600	65,700	2,893	2,712	3,088	71,600	71,700	3,211	3,016	3,406	77,600	77,700	3,529	3,334	3,724
65,700	65,800	2,898	2,717	3,094	71,700	71,800	3,216	3,021	3,412	77,700	77,800	3,534	3,339	3,730
65,800	65,900	2,904	2,721	3,099	71,800	71,900	3,222	3,026	3,417	77,800	77,900	3,540	3,344	3,735
65,900	66,000	2,909	2,726	3,104	71,900	72,000	3,227	3,031	3,422	77,900	78,000	3,545	3,349	3,740
66,000					72,000					78,000				
66,000	66,100	2,914	2,730	3,110	72,000	72,100	3,232	3,037	3,428	78,000	78,100	3,550	3,355	3,746
66,100	66,200	2,920	2,734	3,115	72,100	72,200	3,238	3,042	3,433	78,100	78,200	3,556	3,360	3,751
66,200	66,300	2,925	2,739	3,120	72,200	72,300	3,243	3,047	3,438	78,200	78,300	3,561	3,365	3,756
66,300	66,400	2,930	2,743	3,126	72,300	72,400	3,248	3,053	3,444	78,300	78,400	3,566	3,371	3,762
66,400	66,500	2,935	2,748	3,131	72,400	72,500	3,253	3,058	3,449	78,400	78,500	3,571	3,376	3,767
66,500	66,600	2,941	2,752	3,136	72,500	72,600	3,259	3,063	3,454	78,500	78,600	3,577	3,381	3,772
66,600	66,700	2,946	2,756	3,141	72,600	72,700	3,264	3,069	3,459	78,600	78,700	3,582	3,387	3,777
66,700	66,800	2,951	2,761	3,147	72,700	72,800	3,269	3,074	3,465	78,700	78,800	3,587	3,392	3,783
66,800	66,900	2,957	2,765	3,152	72,800	72,900	3,275	3,079	3,470	78,800	78,900	3,593	3,397	3,788
66,900	67,000	2,962	2,770	3,157	72,900	73,000	3,280	3,084	3,475	78,900	79,000	3,598	3,402	3,793
67,000					73,000					79,000				
67,000	67,100	2,967	2,774	3,163	73,000	73,100	3,285	3,090	3,481	79,000	79,100	3,603	3,408	3,799
67,100	67,200	2,973	2,778	3,168	73,100	73,200	3,291	3,095	3,486	79,100	79,200	3,609	3,413	3,804
67,200	67,300	2,978	2,783	3,173	73,200	73,300	3,296	3,100	3,491	79,200	79,300	3,614	3,418	3,809
67,300	67,400	2,983	2,788	3,179	73,300	73,400	3,301	3,106	3,497	79,300	79,400	3,619	3,424	3,815
67,400	67,500	2,988	2,793	3,184	73,400	73,500	3,306	3,111	3,502	79,400	79,500	3,624	3,429	3,820
67,500	67,600	2,994	2,798	3,189	73,500	73,600	3,312	3,116	3,507	79,500	79,600	3,630	3,434	3,825
67,600	67,700	2,999	2,804	3,194	73,600	73,700	3,317	3,122	3,512	79,600	79,700	3,635	3,440	3,830
67,700	67,800	3,004	2,809	3,200	73,700	73,800	3,322	3,127	3,518	79,700	79,800	3,640	3,445	3,836
67,800	67,900	3,010	2,814	3,205	73,800	73,900	3,328	3,132	3,523	79,800	79,900	3,646	3,450	3,841
67,900	68,000	3,015	2,819	3,210	73,900	74,000	3,333	3,137	3,528	79,900	80,000	3,651	3,455	3,846
68,000					74,000					80,000				
68,000	68,100	3,020	2,825	3,216	74,000	74,100	3,338	3,143	3,534	80,000	80,100	3,656	3,461	3,852
68,100	68,200	3,026	2,830	3,221	74,100	74,200	3,344	3,148	3,539	80,100	80,200	3,662	3,466	3,857
68,200	68,300	3,031	2,835	3,226	74,200	74,300	3,349	3,153	3,544	80,200	80,300	3,667	3,471	3,862
68,300	68,400	3,036	2,841	3,232	74,300	74,400	3,354	3,159	3,550	80,300	80,400	3,672	3,477	3,868
68,400	68,500	3,041	2,846	3,237	74,400	74,500	3,359	3,164	3,555	80,400	80,500	3,677	3,482	3,873
68,500	68,600	3,047	2,851	3,242	74,500	74,600	3,365	3,169	3,560	80,500	80,600	3,683	3,487	3,878
68,600	68,700	3,052	2,857	3,247	74,600	74,700	3,370	3,175	3,565	80,600	80,700	3,688	3,493	3,883
68,700	68,800	3,057	2,862	3,253	74,700	74,800	3,375	3,180	3,571	80,700	80,800	3,693	3,498	3,889
68,800	68,900	3,063	2,867	3,258	74,800	74,900	3,381	3,185	3,576	80,800	80,900	3,699	3,503	3,894
68,900	69,000	3,068	2,872	3,263	74,900	75,000	3,386	3,190	3,581	80,900	81,000	3,704	3,508	3,899
69,000					75,000					81,000				
69,000	69,100	3,073	2,878	3,269	75,000	75,100	3,391	3,196	3,587	81,000	81,100	3,709	3,514	3,905
69,100	69,200	3,079	2,883	3,274	75,100	75,200	3,397	3,201	3,592	81,100	81,200	3,715	3,519	3,910
69,200	69,300	3,084	2,888	3,279	75,200	75,300	3,402	3,206	3,597	81,200	81,300	3,720	3,524	3,915
69,300	69,400	3,089	2,894	3,285	75,300	75,400	3,407	3,212	3,603	81,300	81,400	3,725	3,530	3,921
69,400	69,500	3,094	2,899	3,290	75,400	75,500	3,412	3,217	3,608	81,400	81,500	3,730	3,535	3,926
69,500	69,600	3,100	2,904	3,295	75,500	75,600	3,418	3,222	3,613	81,500	81,600	3,736	3,540	3,931
69,600	69,700	3,105	2,910	3,300	75,600	75,700	3,423	3,228	3,618	81,600	81,700	3,741	3,546	3,936
69,700	69,800	3,110	2,915	3,306	75,700	75,800	3,428	3,233	3,624	81,700	81,800	3,746	3,551	3,942
69,800	69,900	3,116	2,920	3,311	75,800	75,900	3,434	3,238	3,629	81,800	81,900	3,752	3,556	3,947
69,900	70,000	3,121	2,925	3,316	75,900	76,000	3,439	3,243	3,634	81,900	82,000	3,757	3,561	3,952
70,000					76,000					82,000				
70,000	70,100	3,126	2,931	3,322	76,000	76,100	3,444	3,249	3,640	82,000	82,100	3,762	3,567	3,958
70,100	70,200	3,132	2,936	3,327	76,100	76,200	3,450	3,254	3,645	82,100	82,200	3,768	3,572	3,963
70,200	70,300	3,137	2,941	3,332	76,200	76,300	3,455	3,259	3,650	82,200	82,300	3,773	3,577	3,968
70,300	70,400	3,142	2,947	3,338	76,300	76,400	3,460	3,265	3,656	82,300	82,400	3,778	3,583	3,974
70,400	70,500	3,147	2,952	3,343	76,400	76,500	3,465	3,270	3,661	82,400	82,500	3,783	3,588	3,979
70,500	70,600	3,153	2,957	3,348	76,500	76,600	3,471	3,275	3,666	82,500	82,600	3,789	3,593	3,984
70,600	70,700	3,158	2,963	3,353	76,600	76,700	3,476	3,281	3,671	82,600	82,700	3,794	3,599	3,989
70,700	70,800	3,163	2,968	3,359	76,700	76,800	3,481	3,286	3,677	82,700	82,800	3,799	3,604	3,995
70,800	70,900	3,169	2,973	3,364	76,800	76,900	3,487	3,291	3,682	82,800	82,900	3,805	3,609	4,000
70,900	71,000	3,174	2,978	3,369	76,900	77,000	3,492	3,296	3,687	82,900	83,000	3,810	3,614	4,005

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 –		
83,000					89,000					95,000				
83,000	83,100	3,815	3,620	4,011	89,000	89,100	4,133	3,938	4,329	95,000	95,100	4,451	4,256	4,647
83,100	83,200	3,821	3,625	4,016	89,100	89,200	4,139	3,943	4,334	95,100	95,200	4,457	4,261	4,652
83,200	83,300	3,826	3,630	4,021	89,200	89,300	4,144	3,948	4,339	95,200	95,300	4,462	4,266	4,657
83,300	83,400	3,831	3,636	4,027	89,300	89,400	4,149	3,954	4,345	95,300	95,400	4,467	4,272	4,663
83,400	83,500	3,836	3,641	4,032	89,400	89,500	4,154	3,959	4,350	95,400	95,500	4,472	4,277	4,668
83,500	83,600	3,842	3,646	4,037	89,500	89,600	4,160	3,964	4,355	95,500	95,600	4,478	4,282	4,673
83,600	83,700	3,847	3,652	4,042	89,600	89,700	4,165	3,970	4,360	95,600	95,700	4,483	4,288	4,678
83,700	83,800	3,852	3,657	4,048	89,700	89,800	4,170	3,975	4,366	95,700	95,800	4,488	4,293	4,684
83,800	83,900	3,858	3,662	4,053	89,800	89,900	4,176	3,980	4,371	95,800	95,900	4,494	4,298	4,689
83,900	84,000	3,863	3,667	4,058	89,900	90,000	4,181	3,985	4,376	95,900	96,000	4,499	4,303	4,694
84,000					90,000					96,000				
84,000	84,100	3,868	3,673	4,064	90,000	90,100	4,186	3,991	4,382	96,000	96,100	4,504	4,309	4,700
84,100	84,200	3,874	3,678	4,069	90,100	90,200	4,192	3,996	4,387	96,100	96,200	4,510	4,314	4,705
84,200	84,300	3,879	3,683	4,074	90,200	90,300	4,197	4,001	4,392	96,200	96,300	4,515	4,319	4,710
84,300	84,400	3,884	3,689	4,080	90,300	90,400	4,202	4,007	4,398	96,300	96,400	4,520	4,325	4,716
84,400	84,500	3,889	3,694	4,085	90,400	90,500	4,207	4,012	4,403	96,400	96,500	4,525	4,330	4,721
84,500	84,600	3,895	3,699	4,090	90,500	90,600	4,213	4,017	4,408	96,500	96,600	4,531	4,335	4,726
84,600	84,700	3,900	3,705	4,095	90,600	90,700	4,218	4,023	4,413	96,600	96,700	4,536	4,341	4,731
84,700	84,800	3,905	3,710	4,101	90,700	90,800	4,223	4,028	4,419	96,700	96,800	4,541	4,346	4,737
84,800	84,900	3,911	3,715	4,106	90,800	90,900	4,229	4,033	4,424	96,800	96,900	4,547	4,351	4,742
84,900	85,000	3,916	3,720	4,111	90,900	91,000	4,234	4,038	4,429	96,900	97,000	4,552	4,356	4,747
85,000					91,000					97,000				
85,000	85,100	3,921	3,726	4,117	91,000	91,100	4,239	4,044	4,435	97,000	97,100	4,557	4,362	4,753
85,100	85,200	3,927	3,731	4,122	91,100	91,200	4,245	4,049	4,440	97,100	97,200	4,563	4,367	4,758
85,200	85,300	3,932	3,736	4,127	91,200	91,300	4,250	4,054	4,445	97,200	97,300	4,568	4,372	4,763
85,300	85,400	3,937	3,742	4,133	91,300	91,400	4,255	4,060	4,451	97,300	97,400	4,573	4,378	4,769
85,400	85,500	3,942	3,747	4,138	91,400	91,500	4,260	4,065	4,456	97,400	97,500	4,578	4,383	4,774
85,500	85,600	3,948	3,752	4,143	91,500	91,600	4,266	4,070	4,461	97,500	97,600	4,584	4,388	4,779
85,600	85,700	3,953	3,758	4,148	91,600	91,700	4,271	4,076	4,466	97,600	97,700	4,589	4,394	4,784
85,700	85,800	3,958	3,763	4,154	91,700	91,800	4,276	4,081	4,472	97,700	97,800	4,594	4,399	4,790
85,800	85,900	3,964	3,768	4,159	91,800	91,900	4,282	4,086	4,477	97,800	97,900	4,600	4,404	4,795
85,900	86,000	3,969	3,773	4,164	91,900	92,000	4,287	4,091	4,482	97,900	98,000	4,605	4,409	4,800
86,000					92,000					98,000				
86,000	86,100	3,974	3,779	4,170	92,000	92,100	4,292	4,097	4,488	98,000	98,100	4,610	4,415	4,806
86,100	86,200	3,980	3,784	4,175	92,100	92,200	4,298	4,102	4,493	98,100	98,200	4,616	4,420	4,811
86,200	86,300	3,985	3,789	4,180	92,200	92,300	4,303	4,107	4,498	98,200	98,300	4,621	4,425	4,816
86,300	86,400	3,990	3,795	4,186	92,300	92,400	4,308	4,113	4,504	98,300	98,400	4,626	4,431	4,822
86,400	86,500	3,995	3,800	4,191	92,400	92,500	4,313	4,118	4,509	98,400	98,500	4,631	4,436	4,827
86,500	86,600	4,001	3,805	4,196	92,500	92,600	4,319	4,123	4,514	98,500	98,600	4,637	4,441	4,832
86,600	86,700	4,006	3,811	4,201	92,600	92,700	4,324	4,129	4,519	98,600	98,700	4,642	4,447	4,837
86,700	86,800	4,011	3,816	4,207	92,700	92,800	4,329	4,134	4,525	98,700	98,800	4,647	4,452	4,843
86,800	86,900	4,017	3,821	4,212	92,800	92,900	4,335	4,139	4,530	98,800	98,900	4,653	4,457	4,848
86,900	87,000	4,022	3,826	4,217	92,900	93,000	4,340	4,144	4,535	98,900	99,000	4,658	4,462	4,853
87,000					93,000					99,000				
87,000	87,100	4,027	3,832	4,223	93,000	93,100	4,345	4,150	4,541	99,000	99,100	4,663	4,468	4,859
87,100	87,200	4,033	3,837	4,228	93,100	93,200	4,351	4,155	4,546	99,100	99,200	4,669	4,473	4,864
87,200	87,300	4,038	3,842	4,233	93,200	93,300	4,356	4,160	4,551	99,200	99,300	4,674	4,478	4,869
87,300	87,400	4,043	3,848	4,239	93,300	93,400	4,361	4,166	4,557	99,300	99,400	4,679	4,484	4,875
87,400	87,500	4,048	3,853	4,244	93,400	93,500	4,366	4,171	4,562	99,400	99,500	4,684	4,489	4,880
87,500	87,600	4,054	3,858	4,249	93,500	93,600	4,372	4,176	4,567	99,500	99,600	4,690	4,494	4,885
87,600	87,700	4,059	3,864	4,254	93,600	93,700	4,377	4,182	4,572	99,600	99,700	4,695	4,500	4,890
87,700	87,800	4,064	3,869	4,260	93,700	93,800	4,382	4,187	4,578	99,700	99,800	4,700	4,505	4,896
87,800	87,900	4,070	3,874	4,265	93,800	93,900	4,388	4,192	4,583	99,800	99,900	4,706	4,510	4,901
87,900	88,000	4,075	3,879	4,270	93,900	94,000	4,393	4,197	4,588	99,900	100,000	4,711	4,515	4,906
88,000					94,000					<div>\$100,000 or over – use the Tax Computation Worksheet on page 57</div>				
88,000	88,100	4,080	3,885	4,276	94,000	94,100	4,398	4,203	4,594					
88,100	88,200	4,086	3,890	4,281	94,100	94,200	4,404	4,208	4,599					
88,200	88,300	4,091	3,895	4,286	94,200	94,300	4,409	4,213	4,604					
88,300	88,400	4,096	3,901	4,292	94,300	94,400	4,414	4,219	4,610					
88,400	88,500	4,101	3,906	4,297	94,400	94,500	4,419	4,224	4,615					
88,500	88,600	4,107	3,911	4,302	94,500	94,600	4,425	4,229	4,620					
88,600	88,700	4,112	3,917	4,307	94,600	94,700	4,430	4,235	4,625					
88,700	88,800	4,117	3,922	4,313	94,700	94,800	4,435	4,240	4,631					
88,800	88,900	4,123	3,927	4,318	94,800	94,900	4,441	4,245	4,636					
88,900	89,000	4,128	3,932	4,323	94,900	95,000	4,446	4,250	4,641					

2025 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 \$323,290	\$	x 5.3% (.053)	\$	\$ 586.44	\$
\$323,290 or over	\$	x 7.65% (.0765)	\$	\$8,183.76	\$

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 \$431,060	\$	x 5.3% (.053)	\$	\$ 781.92	\$
\$431,060 or over	\$	x 7.65% (.0765)	\$	\$10,911.83	\$

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 \$215,530	\$	x 5.3% (.053)	\$	\$ 390.96	\$
\$215,530 or over	\$	x 7.65% (.0765)	\$	\$5,455.92	\$

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, 2025. If you moved out of Wisconsin during 2025, 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	PESHTIGO	4305	STEVENS POINT	5607
ADAMS-FRIENDSHIP	0014	CLINTON	1134	GREEN LAKE	2310	MEDFORD	3409	PEWAUKEE	4312	STOCKBRIDGE	5614
ALBANY	0063	CLINTONVILLE	1141	GREENWOOD	2394	MELLEN	3427	PHELPS	4330	STOUGHTON	5621
ALGOMA	0070	COCHRANE	1155	GRESHAM	2415	MELROSE-MINDORO	3428	PHILLIPS	4347	STRAITFORD	5628
ALMA	0084	FOUNTAIN CITY	1155	HAMILTON	2420	MENASHA	3430	PITTSVILLE	4368	STURGEON BAY	5642
ALMA CENTER	0091	COLBY	1162	HARTFORD UHS	*	MENOMINEE INDIAN	3434	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMOND	0105	COLEMAN	1169	HAYWARD	2478	MENOMONEE FALLS	3437	PLUM CITY	4459	SUPERIOR	5663
BANCROFT	0110	COLFAX	1176	HIGHLAND	2527	MENOMONIE	3444	PLYMOUTH	4473	SURING	5670
ALTOONA	0112	COLUMBUS	1183	HILBERT	2534	MEQUON	3479	PORTAGE	4501		
AMERY	0119	CORNELL	1204	HILLSBORO	2541	THIENSVILLE	3479	PORT EDWARDS	4508	THORP	5726
ANTIGO	0140	CRANDON	1218	HOLMEN	2562	MERCER	3484	PORT WASHINGTON	4515	THREE LAKES	5733
APPLETON	0147	CRIVITZ	1232	HORICON	2576	MERRILL	3500	SAUKVILLE	4515	TIGERTON	5740
ARCADIA	0154	CUBA CITY	1246	HORTONVILLE AREA	2583	MIDDLETON-CROSS	3549	POTOSI	4529	TOMAH	5747
ARGYLE	0161	CUMBERLAND	1260	HOWARD-SUAMICO	2604	PLAINS	3549	POYNETTE	4536	TOMAHAWK	5754
ARROWHEAD UHS	*			HOWARDS GROVE	2605	MILWAUKEE	3612	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	5816
ASHLAND	0170			HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	5816
ASHWAUBENON	0182			HURLEY	2618	MISHICOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ATHENS	0196			HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
AUBURNDALE	0203			INDEPENDENCE	2632	MONONA GROVE	3675	PRINCETON	4606		
AUGUSTA	0217			IOLA-SCANDINAVIA	2639	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
BALDWIN-WOODVILLE	0231			IOWA-GRANT	2646	MONTELLO	3689			UNITY	0238
BANGOR	0245			ITHACA	2660	MONTICELLO	3696	RACINE	4620	VALDERS	5866
BARABOO	0280			JANESVILLE	2695	MOSINEE	3787	RANDOM LAKE	4641	VERONA	5901
BARNEVELD	0287			JEFFERSON	2702	MOUNT HOREB	3794	REEDSBURG	4753	VIROQUA	5985
BARRON	0308			JOHNSON CREEK	2730	MUKWONAGO	3822	REEDSVILLE	4760		
BAYFIELD	0315			JUDA	2737	MUKWEGO-NORWAY	3857	RHINELANDER	4781	WABENO	5992
BEAVER DAM	0336					NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEECHER-DUNBAR						NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
PEMBINE	4263					NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
BELLEVIEW	0350					NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELMONT	0364					NEW AUBURN	3920	RIPON AREA	4872	WATERTOWN	6125
BELOIT	0413					NEW BERLIN	3925	RIVERDALE	4885	WAUKESHA	6174
BELOIT TURNER	0422					NEW GLARUS	3934	RIVER FALLS	4893	WAUNAQUEE	6181
BENTON	0427					NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BERLIN	0434					NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BIG FOOT UHS	*					NEW LONDON	3955	ROSENDALE	4781	WAUSAU	6223
BIRCHWOOD	0441					NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BLACK HAWK	0440					NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLACK RIVER FALLS	0476					NICOLET UHS	*	ROYALL	1673	WAUWATOSA	6244
BLAIR-TAYLOR	0485					NORRIS	3976	SAINT CROIX	2422	WAUZEKA-STEUBEN	6251
BLOOMER	0497					NORTH CRAWFORD	2016	CENTRAL	2422	WEBSTER	6293
BONDUEL	0602					NORTH FOND DU LAC	3983	SAINT CROIX FALLS	5019	WEST ALLIS-WEST	
BOSCOBEL AREA	0609					NORTHERN OZAUKEE	1945	SAINT FRANCIS	5026	MILWAUKEE	6300
BOWLER	0623					NORTHLAND PINES	1526	SAUK PRAIRIE	5100	WEST BEND	6307
BOYCEVILLE	0637					NORTHWOOD	3654	SENECA	5124	WEST SALEM	6370
BRILLION	0658					NORWALK-ONTARIO		SEVASTOPOL	5130	WESTBY	6321
BRODHEAD	0700					WILTON	3990	SEYMOUR	5138	WEST DE PERE	6328
BROWN DEER	0721							SHAWANO	5264	WESTFIELD	6335
BRUCE	0735							SHEBOYGAN	5271	WESTON	6354
BURLINGTON	0777							SHEBOYGAN FALLS	5278	WEYAUWEGA	
BUTTERNUT	0840							SHELL LAKE	5306	FREMONT	6384
								SHIOCTON	5348	WHITEFISH BAY	6419
CADOTT	0870							SHOREWOOD	5355	WHITEHALL	6426
CAMBRIA-FRIESLAND	0882							SHULLSBURG	5362	WHITE LAKE	6440
CAMBRIDGE	0896							SIREN	5376	WHITEWATER	6461
CAMERON	0903							SLINGER	5390	WHITNALL	6470
CAMPBELLSPORT	0910							SOLO SPRINGS	5397	WILD ROSE	6475
CASHTON	0980							SOMERSET	5432	WILLIAMS BAY	6482
CASSVILLE	0994							SOUTH MILWAUKEE	5439	WILMOT UHS	*
CEDARBURG	1015							SOUTH SHORE	4522	WINNECONNE	6608
CEDAR GROVE								SOUTHERN DOOR CO	5457	WINTER	6615
BELGIUM	1029							SOUTHWESTERN	2485	WISCONSIN DELLS	6678
CENTRAL-WESTOSHA	*							WISCONSIN	2485	WISCONSIN HEIGHTS	0469
CHEQUAMEGON	1071							SPARTA	5460	WISCONSIN RAPIDS	6685
CHETEK								SPENCER	5467	WITTENBERG	
WEYERHAEUSER	1080							SPOONER	5474	BIRNWOOD	6692
CHILTON	1085							SPRING VALLEY	5586	WONEWOC-UNION	
CHIPPewa FALLS	1092							STANLEY-BOYD	5593	CENTER	6713
CLAYTON	1120									WRIGHTSTOWN	6734

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

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BRIGHTON, #1	0657	GLENDALFE	2184	LAC DU FLAMBEAU #1	1848	MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859
BRISTOL, #1	0665	RIVER HILLS	2184	LAKE COUNTRY	3862	NORTH CAPE	4690	SALEM	5068	WALWORTH, JT #1	6022
DOVER, #1	1449	HARTFORD, JT #1	2443	LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SHARON, JT #11	5258	WASHINGTON	
ERIN	1687	HARTLAND		LINN, JT #4	3087	NORTH LAKE LAND	0616	SILVER LAKE, JT #1	5369	CALDWELL	6104
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	LINN, JT #6	3094	NORWAY, JT #7	4011	STONE BANK	3542	WATERFORD, JT #1	6113
FOX POINT, JT #2	1890	HERMAN-NEOSHO		MAPLE DALE		PARIS, JT #1	4235	SWALLOW	3510	WHEATLAND, JT #1	6412
GENEVA, JT #4	2044	RUBICON	2525	INDIAN HILL	1897	RANDALL, JT #1	4627	TREVOR-WILMOT	5780	WOODRUFF, JT #1	6720
GENOA CITY, JT #2	2051	HOLY HILL AREA	2570	MERTON COMMUNITY	3528	RAYMOND, #14	4686	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748

	Page		Page		Page
ABLE accounts	22, 26	Credits (<i>continued</i>)		Retirement plans, IRAs, and MSAs	38
Address, where to file	7	Veterans and surviving spouses		Selling assets purchased from related	
Adoption expenses	26	property tax	41	person	38
Age	11	Working families	34	Pensions and annuities	21
Aliens	3, 14, 15, 27	Death of a taxpayer	12	Physician or psychiatrist grant	27
Alimony	19, 25	Dependents	4, 28	Private delivery services	7
Amended returns	7, 8, 14, 44, 45, 46	Differences in federal and		Private school tuition	26
Amount you owe	46	Wisconsin law	16	Publications	13
Archer MSA deduction	26	Disability income exclusion	17, 26	Railroad retirement benefits	26
Armed forces personnel	3	Disaster relief work	4, 17, 19	Ratio	27
Assembling your return	6	Disregarded entity	7	Recoveries of federal itemized	
Basis of assets	20, 22, 27	Dividend income	18	deductions	27
Business income or loss	19	Domicile	3	Refund	7, 8, 44
Business moving expenses	22	Donations	37	Refunds, state income taxes	19
Capital gain and loss	20	Educator expenses	23	Related entity expenses	22, 27
College savings accounts	22, 26	Electronic filing	6	Related party sales	27, 38
Column A and B instructions	16	Estimated tax	11, 39, 45	Rents, royalties, partnerships,	
Combat zone death	26	Exemptions	28	estates, trusts, etc.	21
Copies of prior returns	12	Extension of time to file	5	Repayment of income previously taxed	27
Credit card payments	46	Farm income or loss	22	Repayment of SUB benefits	26
Credits		Farm loss carryover	27	Reservists, performing artists and	
Additional child and dependent care	30	Filing assistance	13	fee-basis government officials	23
Angel investment	10, 36, 38	Filing status	15	Residence, sale of	20
Biodiesel fuel production	35	Forms-where to get	13	Resident status	3, 16
Blind worker transportation services	30	Health savings accounts	23	Retirement benefits	21, 26
Business development	23, 44, 45	Income taxed by Wisconsin	4	Rounding to whole dollars	17
Capital investment	35	Installment payments	47	Sales and use tax due	36
Community rehabilitation program	23, 35	Insurance policy sale	27	School district number	15, 58
Dairy and livestock farm		Interest income	18	Self-employed health insurance	25
investment	35	Internal Revenue Service		Self-employed SEP and SIMPLE, etc.	24
Development zones	35	adjustments and amended returns	11	Self-employment tax, deduction	24
Early stage seed investment	10, 35, 38	Internet address	13	Sign your return	47
Earned income	40	IRA deduction	25	Social security benefits	22
Economic development	35	IRA distributions	20	Social security number	14
Electronic medical records	36	Jury duty pay	26	Special conditions	14
Electronics and information		Legal residence (domicile)		Standard deduction	28, 48
technology manufacturing		questionnaire	16, 60	Student loan interest	26
zone	23, 44, 45	Long-term care insurance	26, 29	Tax	29
Employee college savings		Lump-sum distributions	21, 22	Tax district	15
account contribution	23, 35	Marital property income	23, 27	Tax period	14
Enterprise zone jobs	23, 44, 45	Medical care insurance	26, 29	Tax-option (S) corporation	21
Ethanol and biodiesel fuel pump	35	Military pay	26	Tax table	51
Farmland preservation	23, 40	Modifications	22, 26	Third party designee	47
Health insurance risk-sharing	35	Moving expenses	23	Tips on paper filing	6
Historic rehabilitation	9, 10, 35, 38	Name and address	14	Tuition and fees	26
Homestead	41, 45	Net operating loss	27	Underpayment interest	45
Internet equipment	36	Olympic medals and prize money	26, 27	Unemployment compensation	22
Itemized deduction	29	Organ donation	27, 37	Wages, residents of Illinois, Indiana,	
Low-income housing	10, 35, 38	Other adjustments	26	Kentucky, or Michigan	17
Manufacturer's sales tax	35	Other gains or losses	20	Wages, salaries, tips, etc.	17
Manufacturing and agriculture	23, 35	Other income	22	When to file	5
Manufacturing investment	35	Partnership, trust, or estate	21	Where to file	7
Married couple	34	Passive foreign investment company	22	Which form to file	5
Postsecondary education	35	Penalties		Who must file	4
Repayment	40	Early withdrawal	25	Withholding	38
Research	23, 35, 44	Fraudulent or reckless claim	11		
School property tax	31	Inconsistent estate basis	38		
Tax paid to another state	36	Not filing or filing incorrect return	11		
Technology zone	35	Other	38		

Legal Residence (Domicile) Questionnaire

60

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 2025. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during 2025; have not moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during or before 2025; have moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence to Wisconsin from _____ (state or country) on _____ (date) during 2025; 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 2025. Resident of _____
(Nonresident alien; please indicate country) |

If you changed your legal residence from Wisconsin during 2024 or 2025 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 2025 tax returns, please explain. _____