

1NPR

2025

**Nonresident & part-year resident  
Wisconsin income tax**

For the year Jan. 1-Dec. 31, 2025, or other tax year  
beginning \_\_\_\_\_, 2025 ending \_\_\_\_\_, 20 \_\_\_\_.

Check here if this is an amended return ☐

**Complete form using BLACK INK**

Your legal last name		Legal first name		M.I.	Your social security number
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 14				Apt. no.	
City or post office		State	Zip code		
Foreign Country		Foreign province/state/country			
		Foreign postal code			
<b>Tax district</b> Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2025 or before leaving Wisconsin (nonresidents leave blank). <div style="text-align: right;"><input type="checkbox"/> City    <input type="checkbox"/> Village    <input type="checkbox"/> Town</div> City, village, or town <input type="text"/> <b>County of</b> <input type="text"/> <b>School district number</b> See page 58 <input type="text"/> <b>Special conditions</b> <input type="checkbox"/> <input type="text"/> <input type="checkbox"/> Form 804 filed with return (see page 12)					

**Filing status**

- ☐ Single
- ☐ Married filing joint return (even if only one had income)
- ☐ Married filing separate return. Fill in spouse's SSN above and full name here

Legal last name

Legal first name

M.I.

☐ Head of household, NOT married (see page 15)

☐ Head of household, married (see page 15) If married, fill in spouse's SSN above and full name here

**Resident status** Check the status that applies

You    Spouse

- ☐ ☐ Full-year resident of Wisconsin
- ☐ ☐ Nonresident of Wisconsin; state of residence \_\_\_\_\_ (2-letter state abbreviation)
- ☐ ☐ Part-year resident of Wisconsin from \_\_\_\_\_ to \_\_\_\_\_  
mm dd yyyy    mm dd yyyy

**Note: Complete residence questionnaire, page 60**



Income	Print numbers like this → 0123456789 Not like this → Ø147		NO COMMAS NO CENTS		A. Federal column	B. Wisconsin column
1	Wages, salaries, tips, etc . . . . .	1		.00		.00
2	Taxable interest . . . . .	2		.00		.00
3	Ordinary dividends . . . . .	3		.00		.00
4	Taxable refunds, credits, or offsets of state and local income taxes (from line 1 of federal Schedule 1 (Form 1040) . . . . .	4		.00		Not Taxable
5	Alimony received . . . . .	5		.00		.00
6	Business income or (loss) . . . . .	6		.00		.00
7	Capital gain or (loss) . . . . .	7		.00		.00
8	Other gains or (losses) . . . . .	8		.00		.00
9	IRA distributions . . . . .	9		.00		.00
10	Pensions and annuities . . . . .	10		.00		.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	11		.00		.00
12	Farm income or (loss) . . . . .	12		.00		.00
13	Unemployment compensation . . . . .	13		.00		.00
14	Social security benefits . . . . .	14		.00		Not Taxable
15	Other income (see page 22). Include Schedule M if line 15b has an amount . . . . .	15		.00		.00
16	Combine lines 1 through 15 . . . . .	16		.00		.00

L-060i

**Adjustments to Income**

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

**Adjusted Gross Income**

<b>30</b> Wisconsin income. Subtract line 29, column B from line 16, column B . . . . . <b>30</b>		.00
<b>31</b> Federal income. Subtract line 29, column A from line 16, column A . . . . . <b>31</b>	.00	
<b>32</b> Divide line 30 by line 31. Carry the decimal to four places. If amount on line 30 is more than amount on line 31, fill in 1.0000. (See page 27) . . . . . <b>32</b>	___ . ___	

**Tax Computation**

<b>33</b> Fill in the <b>larger</b> of Wisconsin income from line 30, column B or federal income from line 31, column A. <b>But</b> , if Wisconsin income from line 30 is zero or less, fill in 0 (zero) . . . . . <b>33</b>		.00
<b>34a</b> If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 34c on page 28 . . . . . <b>34a</b>	<input type="checkbox"/>	
<b>34b</b> Aliens (see page 27 to determine if you must check line 34b) . . . . . <b>34b</b>	<input type="checkbox"/>	
<b>34c</b> Find the standard deduction for amount on line <b>31</b> using table on page 48 . . . . . <b>34c</b>		.00
<b>35</b> Subtract line 34c from line 33. If line 34c is more than line 33, fill in 0 (zero) . . . . . <b>35</b>		.00
<b>36</b> Exemptions ( <b>Caution: see page 28</b> )		
<b>a</b> Fill in exemptions allowed . . . . . x \$700 . . . . . <b>36a</b>		.00
<b>b</b> Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 . . . . . <b>36b</b>		.00
<b>c</b> Add lines 36a and 36b . . . . . <b>36c</b>		.00
<b>37</b> Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . . . <b>37</b>		.00
<b>38</b> Tax (see table on page 51) . . . . . <b>38</b>		.00
<b>39</b> Prorated tax. Multiply line 38 by ratio on line 32 . . . . . <b>39</b>		.00
<b>40</b> Itemized deduction credit. Complete Schedule 1 on page 4 . . . . . <b>40</b>		.00
<b>41</b> Additional child and dependent care tax credit. Include Schedule WI-2441 . . . . . <b>41</b>		.00
<b>42</b> Blind worker transportation services credit		
Qualifying expenses . . . . . <input type="checkbox"/> .00 x 50% = <b>42</b>		.00
<b>43</b> School property tax credit		
<b>a</b> Rent paid in 2025—heat included . . . . . .00 } Find credit from table page 32 . . . . . <b>43a</b>		.00
Rent paid in 2025—heat not included . . . . . .00 }		
<b>b</b> Property taxes paid on home in 2025 . . . . . .00 } Find credit from table page 33 . . . . . <b>43b</b>		.00
<b>c</b> Prorated credit (see instructions) . . . . . <b>43c</b>		.00
<b>44</b> Add credits on lines 40, 41, 42, and 43c . . . . . <b>44</b>		.00
<b>45</b> Subtract line 44 from line 39. If line 44 is more than line 39, fill in 0 (zero) . . . . . <b>45</b>		.00



Name(s) shown on Form 1NPR	Your social security number
<b>46</b> Fill in amount from line 45	<b>46</b> .00
<b>47</b> Working families tax credit. (Full-year Wisconsin residents only)	<b>47</b> .00
<b>48</b> Married couple credit. Complete Schedule 2 on page 4	<b>48</b> .00
<b>49</b> Nonrefundable credits from Schedule CR, line 34. Include Schedule CR	<b>49</b> .00
<b>50</b> Net income tax paid to another state. Include Schedule OS	<b>50</b> .00
<b>51</b> Add lines 47 through 50	<b>51</b> .00
<b>52</b> Subtract line 51 from line 46. If line 51 is more than line 46, fill in 0 (zero). This is your net tax	<b>52</b> .00
<b>53</b> Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 36) If you certify that no sales or use tax is due, check here	<b>53</b> .00
<b>54</b> Donations. Complete Part I of Schedule 3 on page 5	<b>54</b> .00
<b>55</b> Penalties on IRAs, other retirement plans, MSAs, etc. (see page 38) $\blacktriangleright$ .00 x .33 =	<b>55</b> .00
<b>56</b> Other penalties (see page 38)	<b>56</b> .00
<b>57</b> Add lines 52 through 56	<b>57</b> .00

**Payments and Credits**

<b>58</b> Wisconsin income tax withheld. Include readable withholding statements	<b>58</b> .00
<b>59</b> 2025 Wisconsin estimated tax paid and amount applied from 2024 return	<b>59</b> .00
<b>60</b> Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children $\blacktriangleright$ Federal credit (see instructions) $\blacktriangleright$ .00 x % =	<b>60</b> .00
<b>61</b> Farmland preservation credit. <b>a.</b> Schedule FC, line 17	<b>61a</b> .00
<b>b.</b> Schedule FC-A, line 13	<b>61b</b> .00
<b>62</b> Repayment credit	<b>62</b> .00
<b>63</b> Homestead credit. (Full-year Wisconsin residents only)	<b>63</b> .00
<b>64</b> Eligible veterans and surviving spouses property tax credit	<b>64</b> .00
<b>65</b> Refundable credits from Schedule CR, line 40	<b>65</b> .00
<b>66</b> AMENDED RETURN ONLY – amount previously paid (see page 44)	<b>66</b> .00
<b>67</b> Add lines 58 through 66	<b>67</b> .00
<b>68</b> AMENDED RETURN ONLY – amount previously refunded (see page 44)	<b>68</b> .00
<b>69</b> Subtract line 68 from line 67	<b>69</b> .00

**Refund or Amount You Owe**

<b>70</b> If line 69 is more than line 57, subtract line 57 from line 69. This is the <b>AMOUNT OVERPAID</b>	<b>70</b> .00
<b>71</b> Amount of line 70 you want <b>REFUNDED TO YOU</b>	<b>71</b> .00
<b>72</b> Amount of line 70 to be <b>APPLIED TO YOUR 2026 ESTIMATED TAX</b>	<b>72</b> .00
<b>73</b> If line 69 is less than line 57, subtract line 69 from line 57. This is the <b>AMOUNT UNDERPAID</b>	<b>73</b> .00
<b>74</b> Underpayment interest. Fill in exception code – see Sch. U $\rightarrow$	<b>74</b> .00
<b>75</b> Add lines 73 and 74. This is the <b>AMOUNT YOU OWE</b>	<b>75</b> .00
<b>76</b> Interest (see page 47)	<b>76</b> .00

**Caution:** Sign the return on page 4  
and mail complete return to department



Third Party Designee

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

Designee's name

Phone no. ( )

Personal identification number (PIN)

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

Sign here

Your signature

Date

Wisconsin Identity Protection PIN (7 characters)

Sign here

Spouse's signature (if filing jointly, BOTH must sign)

Date

Wisconsin Identity Protection PIN (7 characters)

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

Mail your return to: Wisconsin Department of Revenue

(if payment enclosed)

PO Box 268

Madison WI 53790-0001

(if refund or no payment enclosed)

PO Box 59

Madison WI 53785-0001

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

1	Medical and dental expenses from federal Schedule A (Form 1040). See instructions for exceptions	1	.00
2	Interest paid from federal Schedule A (Form 1040). See instructions for exceptions	2	.00
3	Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions	3	.00
4	Casualty losses from federal Schedule A (Form 1040)	4	.00
5	Add lines 1 through 4	5	.00
6	Wisconsin standard deduction from Form 1NPR, line 34c	6	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0 (zero)	7	.00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8	9	.00
10	Wisconsin income ratio from Form 1NPR, line 32	10	.
11	Multiply line 9 by line 10. Fill in here and on line 40 of Form 1NPR	11	.00

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

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



Name(s) shown on Form 1NPR

Your social security number

**NO COMMAS; NO CENTS****Schedule 3 – Financial Donations and Anatomical Gift Registration****Part I – Financial Donations****1** Donations (decreases refund or increases amount owed)

<b>a</b> Endangered resources	_____	<b>e</b> Military family relief fund	_____
	.00		.00
<b>b</b> Cancer research	_____	<b>f</b> Second Harvest/Feeding America	_____
	.00		.00
<b>c</b> Veterans trust fund	_____	<b>g</b> American Red Cross Badger Chapter	_____
	.00		.00
<b>d</b> Multiple sclerosis	_____	<b>h</b> Special Olympics Wisconsin	_____
	.00		.00

**2** Total Donations (add lines 1a through 1h). Fill in here and on line 54 on page 3 of Form 1NPR . . . . **2** \_\_\_\_\_ .00**Part II – Anatomical Gift (Organ & Tissue Donor) Registration**

You are not required to complete this part in order to file this income tax return and pay taxes or receive a refund.

By completing the information below, you and/or your spouse are authorizing the gift of your organs and tissues upon your death according to sec. 157.06, Wis. Stats., and your name will be added to the Wisconsin Donor Registry. Your gift will be used to help others through transplantation, therapy, research, or education. You may also become a donor, update your registration information, or remove your name from the registry at <https://health.wisconsin.gov/donorRegistry/public/donate.html>.

You must be a resident who is at least 15 years of age or an emancipated minor to authorize your name to be included in the Wisconsin Donor Registry. For more information about the Wisconsin Donor Registry, visit [donatelifewisconsin.org](https://donatelifewisconsin.org).

Do not complete the information below if any of the following apply:

- You are already registered in the Wisconsin Donor Registry; or
- You are a nonresident or a part-year resident who left Wisconsin. Instead go to [donatelifenet.org](https://donatelifenet.org) to add your name to the donor registry for your current state of residence.

**1** Do you wish to include your name as a potential donor of an anatomical gift in the Wisconsin Donor Registry?

If you complete the information below, the Department of Revenue will transmit your authorization to the Department of Transportation along with the other information that the Department of Health Services determines necessary to add you to the registry.

**a** Filer:
☐ Yes, I wish to be included in the registry of potential donors.

Sex

☐ M ☐ F

Filer's Date of Birth (mm-dd-yyyy)

M M D D Y Y Y Y

**b** Spouse: (Only if joint return)
☐ Yes, I wish to be included in the registry of potential donors.

Sex

☐ M ☐ F

Spouse's Date of Birth (mm-dd-yyyy)

M M D D Y Y Y Y

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