



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

Check here if this is an amended return ►

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

Complete form using BLACK INK

DO NOT STAPLE

PAPER CLIP withholding statements here



PAPER CLIP check or money order here

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.	Tax district 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).
City or post office	State	Zip code		<input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ► _____
Foreign Country	Foreign province/state/county			
Filing status		Foreign postal code		
<input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ►		<input type="checkbox"/> Legal last name <input type="checkbox"/> Legal first name M.I. <input type="checkbox"/> Head of household, NOT married (see page 15) <input type="checkbox"/> Head of household, married (see page 15) If married, fill in spouse's SSN above and full name here		

County of ► _____

School district number See page 58 _____

Special conditions _____

Form 804 filed with return (see page 12)



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 mm dd yyyy to mm dd yyyy

Note: Complete residence questionnaire, page 60

Income	Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc	1	.00	.00	.00
2 Taxable interest	2	.00	.00	.00
3 Ordinary dividends	3	.00	.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	.00
6 Business income or (loss)	6	.00	.00	.00
7 Capital gain or (loss)	7	.00	.00	.00
8 Other gains or (losses)	8	.00	.00	.00
9 IRA distributions	9	.00	.00	.00
10 Pensions and annuities	10	.00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. .	11	.00	.00	.00
12 Farm income or (loss)	12	.00	.00	.00
13 Unemployment compensation	13	.00	.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	.00
16 Combine lines 1 through 15	16	.00	.00	.00

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

Tax Computation

<u>33</u> Fill in the larger of Wisconsin income from line 30, column B or federal income from line 31, column A. But , if Wisconsin income from line 30 is zero or less, fill in 0 (zero)	33 .00
<u>34a</u> 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	34a <input type="checkbox"/>
<u>34b</u> Aliens (see page 27 to determine if you must check line 34b)	34b <input type="checkbox"/>
<u>34c</u> Find the standard deduction for amount on line 31 using table on page 48	34c .00
<u>35</u> Subtract line 34c from line 33. If line 34c is more than line 33, fill in 0 (zero)	35 .00
<u>36</u> Exemptions (Caution: see page 28) <ul style="list-style-type: none"> <u>a</u> Fill in exemptions allowed <u>b</u> Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u>c</u> Add lines 36a and 36b 	36a .00 36b .00 36c .00
<u>37</u> Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37 .00
<u>38</u> Tax (see table on page 51)	38 .00
<u>39</u> Prorated tax. Multiply line 38 by ratio on line 32	39 .00
<u>40</u> Itemized deduction credit. Complete Schedule 1 on page 4	40 .00
<u>41</u> Additional child and dependent care tax credit. Include Schedule WI-2441	41 .00
<u>42</u> Blind worker transportation services credit Qualifying expenses	42 .00
<u>43</u> School property tax credit <ul style="list-style-type: none"> <u>a</u> Rent paid in 2025—heat included .00 Rent paid in 2025—heat not included .00 Find credit from table page 32	43a .00 43b .00
<u>b</u> Property taxes paid on home in 2025 .00	43b .00
<u>c</u> Prorated credit (see instructions)	43c .00
<u>44</u> Add credits on lines 40, 41, 42, and 43c	44 .00
<u>45</u> Subtract line 44 from line 39. If line 44 is more than line 39, fill in 0 (zero)	45 .00



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

Payments and Credits

Refund or Amount You Owe

70 If line 69 is more than line 57, subtract line 57 from line 69. This is the **AMOUNT OVERPAID** . . . **70** _____ .00

71 Amount of line 70 you want **REFUNDED TO YOU** **71** _____ .00

72 Amount of line 70 to be **APPLIED TO YOUR 2026 ESTIMATED TAX** . . . **72** _____ .00

73 If line 69 is less than line 57, subtract line 69 from line 57 . . . This is the **AMOUNT UNDERPAID** **73** _____ .00

74 Underpayment interest. Fill in exception code – see Sch. U → _____ **74** _____ .00

75 Add lines 73 and 74. This is the **AMOUNT YOU OWE** **75** _____ .00

76 Interest (see page 47) **76** _____ .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)?	<input type="checkbox"/> Yes	Complete the following.	<input type="checkbox"/> No					
Designee's name ►	Phone no. ► ()	Personal identification number (PIN) ► <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							

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)	(if refund or no payment enclosed)
PO Box 268	PO Box 59
Madison WI 53790-0001	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
1	Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2	1	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self- employment or earned income included in column B on Form 1NPR	2	.00
3	Combine lines 1 and 2. This is your total Wisconsin earned income	3	.00
4	Add amounts on Form 1NPR, lines 18, 22, 26, and 28, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income	4	.00
5	Subtract line 4 from line 3. This is your qualified earned income	5	.00
6	Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	.00
7	Rate of credit is .03 (3%)	7	x .03
8	Multiply line 6 by line 7. Round the result and fill in here and on line 48 of Form 1NPR. Do not fill in more than \$480	8	.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)			
a Endangered resources	.00	e Military family relief fund00
b Cancer research00	f Second Harvest/Feeding America00
c Veterans trust fund00	g American Red Cross Badger Chapter00
d Multiple sclerosis00	h Special Olympics Wisconsin00
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 donatelife wisconsin.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 donatelife.net 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	Filer's Date of Birth (mm-dd-yyyy)
<input type="checkbox"/> M	<input type="checkbox"/> F
<hr style="border: 0.5px solid black; margin: 5px 0;"/>	
M M D D Y Y Y Y	

Filer's Date of Birth (mm-dd-yyyy)	Spouse's Date of Birth (mm-dd-yyyy)
<hr style="border: 0.5px solid black; margin: 5px 0;"/>	<hr style="border: 0.5px solid black; margin: 5px 0;"/>
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	Spouse's Date of Birth (mm-dd-yyyy)
<input type="checkbox"/> M	<input type="checkbox"/> F
<hr style="border: 0.5px solid black; margin: 5px 0;"/>	
M M D D Y Y Y Y	

