

For the year Jan. 1-Dec. 31, 2025, or other tax year

beginning _____, 2025 ending _____, 20_____.
Note

Check here if an amended return ► _____

DO NOT STAPLE

See page 5 before assembling return

PAPER CLIP payment 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 12.			Apt. no.	Tax district Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2025.	
City or post office	State	Zip code	<input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ► _____		
Filing status Check ✓ below					County of ► _____
<input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ►					School district number See page 45 _____
<input type="checkbox"/> Head of household, NOT married (see page 13).					Special conditions <input type="checkbox"/> _____
<input type="checkbox"/> Head of household, married (see page 13).					If married, fill in spouse's SSN above and full name here <input type="checkbox"/> Form 804 filed with return (see page 10)

Use BLACK Ink ● Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → ⚡ 1 4 7 ● **NO COMMAS; NO CENTS**

- 1 Federal adjusted gross income from Form 1040, line 11 100
- 2 Adjustments to federal adjusted gross income from *Schedule I*, line 3 (see page 13) 200
- 3 Add lines 1 and 2. This is your federal adjusted gross income for Wisconsin purposes 300
- Form W-2 wages included in line 3 ►00
- 4 Total additions to income from Schedule AD, line 33. **Include Schedule AD** (see page 14) . 400
- 5 Add lines 3 and 4 500
- 6 Total subtractions from income from Schedule SB, line 50. **Include Schedule SB** (see page 14)
Enter as a positive number 600
- 7 Subtract line 6 from line 5. This is your Wisconsin income. 700
- 8 Standard deduction. See table on page 35, OR ▼ 800
If someone else can claim you (or your spouse) as a dependent, see page 15 and check here ►
- 9 Subtract line 8 from line 7. If line 8 is larger than line 7, fill in 0 900
- 10 Exemptions (Caution: See page 15)
 - a Fill in exemptions allowed x \$700 .. **10a**00
 - b Check if 65 or older You + Spouse = x \$250 .. **10b**00
 - c Add lines 10a and 10b **10c**00



NO COMMAS; NO CENTS

11 Subtract line 10c from line 9. If line 10c is larger than line 9, fill in 0. This is taxable income . . . 11 .00

12 Tax (see table on page 38) 12 .00

13 Itemized deduction credit. Complete Schedule 1 on page 4 13 .00

14 Additional child and dependent care tax credit. Include Schedule WI-2441 14 .00

15 Blind worker transportation services credit
Qualifying expenses ► .00 x 50% = 15 .00

16 School property tax credit
a Rent paid in 2025 – heat included .00 } Find credit from
Rent paid in 2025 – heat not included .00 } table page 19 . 16a .00

b Property taxes paid on home in 2025 .00 Find credit from
table page 20 . 16b .00

17 Working families tax credit (see page 20) 17 .00

18 Married couple credit. Complete Schedule 2 on page 4 18 .00

19 Nonrefundable credits from line 34 of Schedule CR 19 .00

20 Net income tax paid to another state. Include Schedule OS 20 .00

21 Add lines 13 through 20 21 .00

22 Subtract line 21 from line 12. If line 21 is larger than line 12, fill in 0. This is your net tax 22 .00

23 Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 23) 23 .00
If you certify that no sales or use tax is due, check here ►

24 Donations. Complete Part I of Schedule 3 on page 5 24 .00

25 Penalties on IRAs, retirement plans, MSAs, etc. (see page 24)00 x .33 = 25 .00

26 Other penalties (see page 25) 26 .00

27 Add lines 22 through 26 27 .00

28 Wisconsin tax withheld. Include withholding statements 28 .00

29 2025 estimated tax payments and amount applied from 2024 return 29 .00

30 Earned income credit. Number of qualifying children . ► _____
Federal credit
(see instructions) .00 x _____ % = 30 .00

31 Farmland preservation credit. a Schedule FC, line 17 31a .00
b Schedule FC-A, line 13 31b .00

32 Repayment credit (see page 27) 32 .00

33 Homestead credit. Include Schedule H or H-EZ 33 .00

34 Eligible veterans and surviving spouses property tax credit 34 .00



Name(s) shown on Form 1	Your social security number
<u>NO COMMAS; NO CENTS</u>	
35 Refundable credits from Schedule CR, line 40. Include Schedule CR	.00
36 AMENDED RETURN ONLY—Amounts previously paid (see page 31)	.00
37 Add lines 28 through 36 .....	.00
38 AMENDED RETURN ONLY—Amounts previously refunded (see page 31)	.00
39 Subtract line 38 from line 37 .....	.00
40 If line 39 is larger than line 27, subtract line 27 from line 39. This is the AMOUNT YOU OVERPAID .....	.00
41 Amount of line 40 you want REFUNDED TO YOU .....	.00
42 Amount of line 40 you want APPLIED TO YOUR 2026 ESTIMATED TAX .....	.00
43 If line 39 is smaller than line 27, subtract line 39 from line 27. This is the AMOUNT YOU UNDERPAID .....	.00
44 Underpayment interest. Fill in exception code—See Sch. U _____ .....	.00
45 Add lines 43 and 44. This is the AMOUNT YOU OWE . Paper clip payment to front of return	.00
46 Interest (see page 33) .....	.00

Third Do you want to allow another person to discuss this return with the department (see page 34)?

Yes Complete the following. **No**

Party

Designee's
name ➤

Phone
no. ► (

Personal
identification
number (PIN)



 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-5) and withholding statements in the order listed on page 5 of the instructions.**

Sign here

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

Your signature _____ Date _____ Daytime Phone _____ Wisconsin Identity Protection PIN (7 characters) _____
() _____

Caution: Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 34).

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
If homestead credit claimed..... PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



Schedule 1 – Itemized Deduction Credit (see page 16)

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). Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	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	Fill in your standard deduction from line 8 on page 1 of Form 1	6	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	.00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8. Fill in here and on line 13 on page 2 of Form 1	9	.00

► You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 20)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

		(A) YOURSELF	(B) SPOUSE
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	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	2	.00
3	Combine lines 1 and 2. This is earned income	3	.00
4	Add the amounts from federal Schedule 1 (Form 1040), lines 12, 16, 20, 24e, 24f, and 24g, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income	4	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5	.00
6	Compare the amounts 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. Fill in here and on line 18 on page 2 of Form 1	8	.00

Do not fill in
more than \$480.



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 fund .....	.00
b Cancer research .....	.00	f Second Harvest/Feeding America .....	.00
c Veterans trust fund .....	.00	g American Red Cross Badger Chapter .....	.00
d Multiple sclerosis .....	.00	h Special Olympics Wisconsin .....	.00

2 Total Donations (add lines 1a through 1h). Fill in here and on line 24 on page 2 of Form 1 ►... **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.

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	
<input type="checkbox"/> M	<input type="checkbox"/> F

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

b Spouse: (Only if joint return)

Yes, I wish to be included in the registry of potential donors.

Sex	
<input type="checkbox"/> M	<input type="checkbox"/> F

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

