

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

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.	
City or post office		State	Zip code		
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <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 ..... ▶					<b>Tax district</b> 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. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ _____ <b>County of</b> ▶ _____ <b>School district number</b> See page 45 _____
<input type="checkbox"/> Head of household, NOT married (see page 13). <input type="checkbox"/> Head of household, married (see page 13). If married, fill in spouse's SSN above and full name here					<b>Special conditions</b> <input type="checkbox"/> _____ <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 → Ø 1 4 7 ● **NO COMMAS; NO CENTS**

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

PAPER CLIP payment here



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 table page 19 .	16a	_____ .00
	Rent paid in 2025 – heat not included _____ .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	
<b>NO COMMAS; NO CENTS</b>			
<b>35</b>	Refundable credits from Schedule CR, line 40. Include Schedule CR	<b>35</b>	.00
<b>36</b>	AMENDED RETURN ONLY—Amounts previously paid (see page 31)	<b>36</b>	.00
<b>37</b>	Add lines 28 through 36	<b>37</b>	.00
<b>38</b>	AMENDED RETURN ONLY—Amounts previously refunded (see page 31)	<b>38</b>	.00
<b>39</b>	Subtract line 38 from line 37	<b>39</b>	.00
<b>40</b>	If line 39 is larger than line 27, subtract line 27 from line 39. This is the <b>AMOUNT YOU OVERPAID</b>	<b>40</b>	.00
<b>41</b>	Amount of line 40 you want <b>REFUNDED TO YOU</b>	<b>41</b>	.00
<b>42</b>	Amount of line 40 you want <b>APPLIED TO YOUR 2026 ESTIMATED TAX</b>	<b>42</b>	.00
<b>43</b>	If line 39 is smaller than line 27, subtract line 39 from line 27. This is the <b>AMOUNT YOU UNDERPAID</b>	<b>43</b>	.00
<b>44</b>	Underpayment interest. Fill in exception code-See Sch. U	<b>44</b>	.00
<b>45</b>	Add lines 43 and 44. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return	<b>45</b>	.00
<b>46</b>	Interest (see page 33)	<b>46</b>	.00

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 34)? ☐ **Yes** Complete the following. ☐ **No**

Designee's name ▶	Phone no. ▶ (      )	Personal identification number (PIN) ▶
		<div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></div>

**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)
		(      )	_____
Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)
		(      )	_____

I-010ai

**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**



**NO COMMAS; NO CENTS****Schedule 1 – Itemized Deduction Credit (see page 16)**

<b>1</b> Medical and dental expenses from federal Schedule A (Form 1040). See instructions for exceptions. . . . .	<b>1</b>	.00
<b>2</b> 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 . . . . .	<b>2</b>	.00
<b>3</b> Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions . . . . .	<b>3</b>	.00
<b>4</b> Casualty losses from federal Schedule A (Form 1040) . . . . .	<b>4</b>	.00
<b>5</b> Add lines 1 through 4 . . . . .	<b>5</b>	.00
<b>6</b> Fill in your standard deduction from line 8 on page 1 of Form 1. . . . .	<b>6</b>	.00
<b>7</b> Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0. . . . .	<b>7</b>	.00
<b>8</b> Rate of credit is .05 (5%) . . . . .	<b>8</b>	<b>x .05</b>
<b>9</b> Multiply line 7 by line 8. Fill in here and on line 13 on page 2 of Form 1 . . . . .	<b>9</b>	.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
<b>1</b> Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income <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 . . . . . <b>2</b>	.00	.00
<b>3</b> Combine lines 1 and 2. This is earned income. . . . . <b>3</b>	.00	.00
<b>4</b> Add the amounts from federal <b>Schedule 1</b> (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 . . . . . <b>4</b>	.00	.00
<b>5</b> Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0 . . . . . <b>5</b>	.00	.00
<b>6</b> 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. . . . . <b>6</b>		.00
<b>7</b> Rate of credit is .03 (3%). . . . . <b>7</b>		<b>x .03</b>
<b>8</b> Multiply line 6 by line 7. Fill in here and on line 18 on page 2 of Form 1. . . . . <b>8</b>		.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)

<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 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](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.net](https://donatelifenet.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

☐ 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

