

Schedule **AR**Wisconsin
Department of RevenueExplanation of
Amended ReturnFile with Amended Form 1, 1CNS, 1CNP, 1NPR, 2, 3, 4, 4T, 5S, 6,
PW-1, or X-NOL or Schedule H or H-EZ**2025**

Your name (if an estate, decedent's name)	Social security number
Spouse's name if filing a joint amended return	Spouse's social security number
Estate's or trust's legal name	Estate's or trust's federal EIN
Entity name	Identifying number

Explanation of Changes on the Amended Return

If you are amending your return for any of the reasons below, place a check mark in the space indicated.

Check here
▼01 ☐ Dependent change02 ☐ Pass-through entity (partnership, tax-
option (S) corporation, estate, or trust)
change

Also check if apply (see instructions):

02a ☐ Claim for overpayment or
credit under s. 71.745(2)(b)
or (3)(b), Wis. Stats.02b ☐ Amend for election under
s. 71.745(8), Wis. Stats.02c ☐ Nonresident Schedule K-1
income allocation03 ☐ Form W-2 / 1099 change04 ☐ Tuition expense subtractionCheck here
▼05 ☐ Interest/dividends change06 ☐ Filing status change07 ☐ Wisconsin modifications
to federal income08 ☐ Exempt pensions09 ☐ Repayment of income
previously taxed10 ☐ Apportionment percentage11 ☐ Non-unitary income/
separate accounting12 ☐ Protective claimCheck here
▼13 ☐ Net business loss14 ☐ Tax credits15 ☐ Federal audit16 ☐ Amended federal or other
state return17 ☐ Adding or removing members
of combined group18 ☐ IRA change19 ☐ P.L. 86-27220 ☐ Other

Indicate the line reference(s) from the form or schedule for which you are reporting a change and explain in detail the reason for the change.

Include Schedule AR and all supporting documentation with your amended return. Do not include your original return and schedules. **CAUTION:** Schedule AR must be filed with one of the amended forms or schedules listed on the top of this schedule.