

Schedule <b>I</b>  Wisconsin Department of Revenue	Adjustments to Convert Federal Adjusted Gross Income, Itemized Deductions, and Credits to the Amounts Allowable for Wisconsin  Include with Wisconsin Form 1 or Form 1NPR	2025
	Name(s) shown on Form 1 or Form 1NPR	Your social security number

**PART I – Adjustments to Federal Adjusted Gross Income**  
(Read instructions before completing Schedule I)

1 Additions to federal adjusted gross income (enter as positive numbers):

a	Discharge of indebtedness on principal residence . . . . .	1a	.00
b	Federal depreciation and sec. 179 expense . . . . .	1b	.00
c	Federal capital losses from line 7 of federal Form 1040 or 1040-SR . . . . .	1c	.00
d	Federal ordinary losses from line 4 of federal Schedule 1 (Form 1040) . . . . .	1d	.00
e	Wisconsin capital gains from line 7 of revised federal Form 1040 or 1040-SR . . . . .	1e	.00
f	Wisconsin ordinary gains from line 4 of revised federal Schedule 1 (Form 1040) . . . . .	1f	.00
g	Certain student loan forgiveness ( <i>see instructions</i> ) . . . . .	1g	.00
h	Other _____ . . . . .	1h	.00
i	Other _____ . . . . .	1i	.00
j	Total additions - Add lines 1a through 1i . . . . .	1j	.00

2 Subtractions from federal adjusted gross income (enter as positive numbers):

a	Health savings account adjustment . . . . .	2a	.00
b	Wisconsin depreciation and sec. 179 expense . . . . .	2b	.00
c	Wisconsin capital losses from line 7 of revised federal Form 1040 or 1040-SR . . . . .	2c	.00
d	Wisconsin ordinary losses from line 4 of revised federal Schedule 1 (Form 1040) . . . . .	2d	.00
e	Federal capital gains from line 7 of federal Form 1040 or 1040-SR . . . . .	2e	.00
f	Federal ordinary gains from line 4 of federal Schedule 1 (Form 1040) . . . . .	2f	.00
g	Other _____ . . . . .	2g	.00
h	Other _____ . . . . .	2h	.00
i	Other _____ . . . . .	2i	.00
j	Total subtractions - Add lines 2a through 2i . . . . .	2j	.00

3 Subtract line 2j from line 1j. If line 3 is a negative number, place a minus sign (-) in front of the number. Fill in here and on line 2 of Wisconsin Form 1. (**Note:** The above figures must also be used to complete Columns A and B for each of the lines 1 through 29 of Form 1NPR) . . . . . 3 .00



PART II – Itemized Deductions

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

1 Adjustments:		COL. I	COL. II
Description		Amount per 2025 federal return	Amount determined under IRC in effect for Wisconsin
a	Medical Expense Deduction	1a .00	.00
b	Interest	1b .00	.00
c	Gifts to Charity	1c .00	.00
d	Other (explain)	1d .00	.00
e	Other (explain)	1e .00	.00

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).

PART III – Federal Credits Under Wisconsin IRC

(Complete this part only for those federal credits which are being used to claim related credits on Form 1 or Form 1NPR and are affected by adjustments in Part I or a difference in the adopted IRC)

Who must complete Part III

This part should be completed only by individuals claiming the Wisconsin earned income credit and/or other Wisconsin credits based on federal credits. Whenever adjustments have been made in Part I, federal credits which are based on federal adjusted gross income or other income related factors are affected. Part III must be completed to report the difference in the amount of the credit based on adjustments to income in Part I. Part III must also be completed whenever specific items require adjustment.

1 Adjustments:		COL. I	COL. II
Description		Amount per 2025 federal return	Amount determined under IRC in effect for Wisconsin
a	Earned income credit	1a .00	.00
i) Credit on federal return is based on <input type="checkbox"/> earned income <input type="checkbox"/> federal adjusted gross income of \$			
ii) Credit under IRC for Wisconsin is based on <input type="checkbox"/> earned income <input type="checkbox"/> federal adjusted gross income of \$			
b	Other (explain)	1b .00	.00

The amounts in Col. II should be used to compute the related Wisconsin credit on Form 1 or Form 1NPR.

