

Name(s) shown on Form 1, 1NPR, or 2

Identifying number

To be eligible for this credit, you must have been a full-year or part-year Wisconsin resident in 2025 and have paid 2025 state income tax **on the same income** to Wisconsin and another state.

Be sure to include a copy of your
tax return from the other state(s).

NO COMMAS
NO CENTS



		State 1	State 2
PART I – Income From Other State			
	Postal abbr. →		
<u>1</u>	Wages, salaries, tips, etc	.00	.00
<u>2</u>	Business income / loss	.00	.00
<u>3</u>	Capital gain / loss	.00	.00
<u>4</u>	Other gains / losses	.00	.00
<u>5</u>	IRA distributions, pensions, and annuities	.00	.00
<u>6</u>	Rental real estate, royalties, partnerships, S corporations, trusts, etc	.00	.00
<u>7</u>	Farm income / loss	.00	.00
<u>8</u>	Unemployment compensation	.00	.00
<u>9</u>	Social security benefits	.00	.00
<u>10</u>	Other income _____	.00	.00
<u>11</u>	Add lines 1 through 10 in each column	.00	.00
Adjustments to Income			
<u>12</u>	Deductible part of self-employment tax	.00	.00
<u>13</u>	Self-employed SEP, SIMPLE, and qualified plans	.00	.00
<u>14</u>	Self-employed health insurance deduction	.00	.00
<u>15</u>	IRA deduction	.00	.00
<u>16</u>	Other adjustments to income _____	.00	.00
<u>17</u>	Add lines 12 through 16 in each column	.00	.00
<u>18</u>	Total income taxed by other state – subtract line 17 from line 11	.00	.00
PART II – Calculation of Credit (Individual, Estate, or Trust Income Tax)			
<u>19</u>	Income taxable to both Wisconsin and other state (see instructions)	.00	.00
<u>20</u>	Total income taxed by the other state (see instructions)	.00	.00
<u>21</u>	Divide line 19 by line 20. Carry the decimal to four places and fill in on line 21. If line 20 is less than line 19, enter 1.0000	_____	_____
<u>22</u>	From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions)	.00	.00
<u>23</u>	Multiply line 21 by line 22. Round the result to the nearest dollar. If tax was paid to another state and passed through to you by a tax-option (S) corpora- tion, limited liability company, or partnership, go on to Part III. Otherwise, skip lines 25 through 29 and go on to Part IV. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 30 through 34 and fill in the amount from line 23 on line 35	.00	.00

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
-------------------------------------	--------------------

NO COMMAS; NO CENTS**PART III – Calculation of Credit (Shareholders, Partners, and Members)****Caution:** See Instructions

		State 1	State 2
24	Postal abbreviation for state to which tax was paid	24	24
25	Income taxable to both Wisconsin and other state (see instructions)	25	25
26	Total income taxed by the other state (see instructions)	26	26
27	Divide line 25 by line 26. Carry the decimal to four places and fill in on line 27. If line 26 is less than line 25, enter 1.0000	27	27
28	From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions)	28	28
29	Multiply line 27 by line 28. Round the result to the nearest dollar. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 30 through 34 and fill in the amount from line 29 on line 36	29	29

PART IV - Credit Allowed

30	Income taxable to both Wisconsin and other state (see instructions)	30	30
31	Wisconsin income from Form 1, line 7, Form 1NPR, line 30, or Form 2, see instructions	31	31
32	Divide line 30 by line 31. Carry the decimal to four places and fill in on line 32. If line 31 is less than line 30, fill in 1.0000	32	32
33	Fill in the Wisconsin net income tax from:		
	• Form 1, line 12, less the amounts on lines 13 through 19		
	• Form 1NPR, line 46, less the amounts on lines 47 through 49		
	• Form 2, line 6a, less the amount on line 7		
	• Schedule ESBT, line 21, less the amount on line 22	33	33
34	Multiply line 32 by line 33. Round the result to the nearest dollar	34	34
35	Fill in the amount from line 23	35	35
36	Fill in the amount from line 29	36	36
37	Add lines 35 and 36	37	37
38	Fill in the smaller of line 34 or line 37. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, fill in the amount from line 37	38	38
39	Add the amounts in each column of line 38. Fill in the total here	39	39
40	If you have tax paid to more than 2 states, fill in the amount from line 39 of any additional Schedules OS	40	40
41	Add lines 39 and 40. This is your credit for tax paid to another state (see instructions)	41	41

