

**Underpayment of Estimated Tax
By Individuals, Partnerships, and Fiduciaries**

Include with Wisconsin Form 1, 1NPR, 2, or 3

2025

Legal name(s) shown on tax return

Identifying number

PART I Required Annual Payment – All filers must complete this part.

1	Fill in your 2025 net tax (from Form 1, line 22; Form 1NPR, line 52; Form 2, line 10; or Form 3, line 1)	1	
2	Other credits, excluding withholding and estimated payments (<i>see instructions</i>)	2	
3	Subtract line 2 from line 1. If zero or less, do not complete or file this form	3	
4	Multiply line 3 by 90% (.90)	4	
5	Wisconsin tax withheld for 2025	5	
6	Subtract line 5 from line 3. If less than \$500, do not complete or file this form	6	
7	Fill in your prior year (2024) tax (<i>see instructions</i>)	7	
8	Required annual payment. Fill in the smaller of line 4 or line 7 (<i>see instructions</i>)	8	

PART II Short Method – You may use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part III).

9	Fill in the amount, if any, from line 5 above	9	
10	Fill in the total amount, if any, of estimated tax payments you made	10	
11	Add lines 9 and 10	11	
12	Total underpayment for year. Subtract line 11 from line 8. If the result is zero or less, stop here; you do not owe underpayment interest	12	
13	Multiply line 12 by .0798 and fill in the result	13	
14	• If the amount on line 12 was paid on or after 4/15/26, enter -0-. • If the amount on line 12 was paid before 4/15/26, make the following computation to find the amount to enter on line 14: Amount on line 12 X Number of days paid before 4/15/26 X .0003287	14	
15	Underpayment interest. Subtract line 14 from line 13. Also write this amount on line 44 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 3 of Form 3. Then increase the amount you owe or decrease your refund accordingly Total Due ▶	15	\$

PART III Regular Method**Due Dates of Installments***

	(a) April 15, 2025	(b) June 16, 2025	(c) Sept. 15, 2025	(d) Jan. 15, 2026
16	Divide line 8 by four (4) and see instructions	16		
17	Estimated tax paid (<i>see instructions</i>)	17		
18	Tax withheld (<i>see instructions</i>)	18		
19	Add lines 17 and 18. This is your total payment	19		
20	If line 19 is smaller than line 16, subtract line 19 from line 16. This is your underpayment (<i>see instructions</i>) . .	20		
21	If line 19 is larger than line 16, subtract line 16 from line 19. This is your overpayment	21		
22	Carryback of overpayment or late payment (<i>see instructions</i>)	22		
23	Carryforward of overpayment (<i>see instructions</i>)	23		
24	Subtract the total of lines 22 and 23 from line 20. This is your net underpayment	24		
25	Number of days from the due date of the installment to the date carryback amount on line 22 was paid	25		
26	Number of days from the due date of the installment to the date balance due on tax return was paid or April 15, 2026, whichever is earlier	26		
27	Interest: $\frac{\text{Days on line 25}}{365} \times .12 \times \text{Amount on line 22}$	27	\$	\$
28	Interest: $\frac{\text{Days on line 26}}{365} \times .12 \times \text{Amount on line 24}$	28	\$	\$
29	Underpayment interest. Fill in the sum of all amounts on lines 27 and 28. Also write this amount on line 44 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 3 of Form 3. Then increase the amount you owe or decrease your refund accordingly Total Due ▶	29	\$	

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PART IV Annualized Income Installment Method Worksheet – Complete lines 30 through 50 only if computing installments using annualized income installment method.

(Caution: Complete one column through line 50 before completing the next column.)

(Estates and trusts, do not use the period ending dates shown to the right. Instead, substitute the following: 2/28/25, 4/30/25, 7/31/25, and 11/30/25.)		1/1/25 to 3/31/25	1/1/25 to 5/31/25	1/1/25 to 8/31/25	1/1/25 to 12/31/25
30 Fill in your Wisconsin income for each period shown (See instructions)	30				
31 Annualization amounts. (Estates and trusts, do not use amounts shown to the right. Instead, use 6, 3, 1.71429, and 1.09091.) . . .	31	4	2.4	1.5	1
32 Annualized income (multiply line 30 by line 31)	32				
33 Standard deduction and net operating loss (see instructions) .	33				
34 Subtract line 33 from line 32	34				
35 Fill in your deduction for exemptions (see instructions)	35				
36 Subtract line 35 from line 34	36				
37 Fill in your tax on the amount on line 36 (see instructions) . . .	37				
38 Fill in your nonrefundable credits (see instructions)	38				
39 Subtract line 38 from line 37. If zero or less, fill in -0-	39				
40 Fill in your refundable credits (see instructions)	40				
41 Subtract line 40 from line 39. If zero or less, fill in -0-	41				
42 Applicable percentage	42	22.5%	45%	67.5%	90%
43 Multiply line 41 by line 42	43				
44 Fill in the combined amounts of line 50 from all preceding columns	44				
45 Subtract line 44 from line 43. If zero or less, fill in -0-	45				
46 Divide line 8 in Part I on page 1 of Schedule U by four (4) and fill in the result in each column	46				
47 Fill in the amount from line 49 of the preceding column of this worksheet	47				
48 Add lines 46 and 47	48				
49 Subtract line 45 from line 48. If zero or less, fill in -0-	49				
50 Fill in the smaller of line 45 or line 48 here and on line 16 of Schedule U (see instructions)	50				

CAUTION:

- The total of the amounts on line 50 should equal line 8 of Part I of Schedule U.
- Period ending dates shown above are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.
- If the above worksheet is used to figure the amount to enter in any column of line 16 of Schedule U, it must be used to figure the amounts to enter in all four columns.