

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning _____, 2023 ending _____, 20____.

Check here if this is an amended return [] Complete form using BLACK INK

DO NOT STAPLE

Form fields for name, M.I., and social security numbers for individual and spouse.

Form fields for home address, city, state, zip code, and foreign country information.

Filing status section with options for Single, Married filing joint return, Married filing separate return, Head of household, etc.

Resident status section with options for Full-year resident, Nonresident, and Part-year resident.



PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Table with 16 rows for income reporting, columns for description, federal column, and Wisconsin column.

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses	.00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	.00	.00
19	Health savings account deduction	.00	.00
20	Moving expenses for members of the armed forces	.00	.00
21	Deductible part of self-employment tax	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans	.00	.00
23	Self-employed health insurance deduction	.00	.00
24	Penalty on early withdrawal of savings	.00	.00
25	Alimony paid	.00	.00
26	IRA deduction	.00	.00
27	Student loan interest deduction	.00	.00
28	Other adjustments (see page 26). Include Schedule M if line 28b has an amount	.00	.00
29	Total adjustments to income. Add lines 17 through 28	.00	.00
Adjusted Gross Income			
30	Wisconsin income. Subtract line 29, column B from line 16, column B		.00
31	Federal income. Subtract line 29, column A from line 16, column A	.00	
32	Divide line 30 by line 31. Carry the decimal to four places. If amount on line 30 is more than amount on line 31, fill in 1.0000. (See page 27)		_____

Tax Computation			
33	Fill in the larger of Wisconsin income from line 30, column B or federal income from line 31, column A. But , if Wisconsin income from line 30 is zero or less, fill in 0 (zero)	33	.00
34a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 34c on page 28	34a	<input type="checkbox"/>
34b	Aliens (see page 28 to determine if you must check line 34b)	34b	<input type="checkbox"/>
34c	Find the standard deduction for amount on line 31 using table on page 48	34c	.00
35	Subtract line 34c from line 33. If line 34c is more than line 33, fill in 0 (zero)	35	.00
36	Exemptions (Caution: see page 28)		
a	Fill in exemptions allowed _____ x \$700	36a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	36b	.00
c	Add lines 36a and 36b	36c	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	.00
38	Tax (see table on page 51)	38	.00
39	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	39	.00
40	Additional child and dependent care tax credit		
	Federal credit from Form 2441 _____ x 50% =	40	.00
41	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2023—heat included .00 } Find credit from table page 32	41a	.00
	Rent paid in 2023—heat not included .00 }		
b	Property taxes paid on home in 2023 .00 } Find credit from table page 33	41b	.00
42	Add credits on lines 39, 40, 41a, and 41b	42	.00
43	Subtract line 42 from line 38. If line 42 is more than line 38, fill in 0 (zero)	43	.00
44	Fill in ratio from line 32	44	_____
45	Multiply line 43 by ratio on line 44	45	.00



Paper clip a copy of your federal income tax return and schedules to this return.

SSN

73	If line 69 is less than line 57, subtract line 69 from line 57 . . . This is the AMOUNT UNDERPAID	73	<u> </u>	.00
74	Underpayment interest. Fill in exception code – see Sch. U → <u> </u>	74	<u> </u>	.00
75	Add lines 73 and 74. This is the AMOUNT YOU OWE	75	<u> </u>	.00
76	Interest (see page 47)	76	<u> </u>	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶

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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 _____ Wisconsin Identity Protection PIN (7 characters) _____

Sign here ▶

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

Sign here ▶

Caution: Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 47).

Mail your return to: Wisconsin Department of Revenue

(if tax is due)	(if refund or no tax due)
PO Box 268	PO Box 59
Madison WI 53790-0001	Madison WI 53785-0001

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 39 instructions)

1	Medical and dental expenses from federal Schedule A (Form 1040). See instructions for exceptions	1	<u> </u>	.00
2	Interest paid from federal Schedule A (Form 1040). See instructions for exceptions	2	<u> </u>	.00
3	Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions	3	<u> </u>	.00
4	Casualty losses from federal Schedule A (Form 1040)	4	<u> </u>	.00
5	Add lines 1 through 4	5	<u> </u>	.00
6	Wisconsin standard deduction from Form 1NPR, line 34c	6	<u> </u>	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0 (zero)	7	<u> </u>	.00
8	Rate of credit is .05 (5%)	8	<u> </u>	x .05
9	Multiply line 7 by line 8. Fill in here and on line 39 of Form 1NPR	9	<u> </u>	.00

Schedule 2 – Married Couple Credit May be claimed only when both spouses have earned income taxable by Wisconsin.

	(A) YOURSELF	(B) YOUR SPOUSE				
1	Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2	1	<u> </u>	<u> </u>	.00	.00
2	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 included in column B on Form 1NPR	2	<u> </u>	<u> </u>	.00	.00
3	Combine lines 1 and 2. This is your total Wisconsin earned income	3	<u> </u>	<u> </u>	.00	.00
4	Add amounts on Form 1NPR, lines 18, 22, 26, and 28, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income	4	<u> </u>	<u> </u>	.00	.00
5	Subtract line 4 from line 3. This is your qualified earned income	5	<u> </u>	<u> </u>	.00	.00
6	Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000.	6	<u> </u>	<u> </u>	.00	.00
7	Rate of credit is .03 (3%).	7	<u> </u>	<u> </u>	x .03	
8	Multiply line 6 by line 7. Round the result and fill in here and on line 48 of Form 1NPR. Do not fill in more than \$480.	8	<u> </u>	<u> </u>	.00	.00



Registering for [My Tax Account](#) allows you to:

- Sign up for Wisconsin Identity Protection PIN (see page 47)
- View/schedule estimated payments and cancel previously scheduled payments
- Opt in to get email from DOR – no need to wait for the mail
- Check refund status and more



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New in 2023

Wisconsin eFile – The department's eFile application has been discontinued for 2023 and onward. The department's new service, WisTax, does not support the Form 1NPR. For 2023, the Form 1NPR must be filed by paper or using a third-party tax software.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$3,860 per beneficiary (\$1,930 per beneficiary if you are married filing a separate return or a divorced parent). See the Schedule CS instructions.

Tax Rates Reduced – The tax rates for the first and second income brackets were reduced. The new tax rates for those brackets are 3.5% and 4.4% respectively.

Capital Loss Deduction – The maximum deduction for a net capital loss has increased from \$500 to \$3,000 for most taxpayers. If you are married and file a separate return, the maximum deduction is \$1,500.

Form 1NPR Redesigned – The need to report some income adjustments on Schedule M, *Additions to and Subtraction from Income* has been removed. The reporting of income from a pass-through entity on line 11, column B, of Form 1NPR has changed. See the Form 1NPR and Schedule M instructions for more information.

Reminder

IRS adjustments – If the IRS adjusted any of your federal income tax returns, you must notify us within 180 days of any adjustment affecting your Wisconsin income tax returns. See page 11.

Tax Tips:

- E-file for a faster refund (see page 6)
- If you moved out of Wisconsin in 2023, complete the Legal Residence (Domicile) Questionnaire on page 60
- If you have to make estimated tax payments in 2024 and do not receive Form 1-ES in the mail, contact any of our offices or use our [estimated income tax interactive voucher](#) on our website to get a copy of the form

Tax returns are due:

**Tuesday
April 15, 2024**

Have questions?

See page 13 for office locations and other helpful numbers.

revenue.wi.gov

FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your Social Security number on the Wisconsin income tax return is made under the authority of sec. 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return, and issuing refund checks.

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Resident Status

■ Am I a resident, a nonresident, or a part-year resident of Wisconsin?

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2023.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2023.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2023.

Exception If you are a service member or their spouse and you elect to treat Wisconsin as your state of residency under [50 U.S.C. 4001](#), you are considered a full-year resident of Wisconsin regardless of where you are domiciled and should follow the instructions for full-year residents of this state. Conversely, electing a different state as your state of residence will make you a nonresident of Wisconsin. If a joint return is being filed and both the service member and their spouse are a normal full-year resident of Wisconsin or elect Wisconsin as their state of residency under 50 U.S.C. 4001, then Wisconsin Form 1 should be used.

■ What is domicile?

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. It is not always where you presently live. You can be physically present or residing in one state but maintain a domicile in another. "Domicile" is often referred to as "legal residence." You can have only one domicile at a time.

Note Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 60
- You are physically present in the new domicile

Your domicile does not change if either of the following occur:

- You leave your state of domicile for a brief rest or vacation
- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers or students)

■ Armed forces personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the above section entitled "What is domicile?" or you qualify and make an election to be a resident of another state under [50 U.S.C. 4001](#). For more information, get [Publication 128](#), *Wisconsin Tax Information for Military Personnel and Veterans*.

■ Aliens

If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a full-year resident, part-year resident, or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant.

You generally have this status if the federal government has issued you an alien registration card, also known as Form I-551, green card, or permanent residence card.

- If you are a non immigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

Example For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2023, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2023 (assuming your intent was to establish a domicile in Wisconsin). For the 2023 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2023, through July 31, 2023, and a resident from August 1, 2023, through December 31, 2023). As a part-year resident for 2023, you must file a 2023 Form 1NPR.

Note: Certain tax credits (for example, homestead credit and earned income credit) may not be claimed by part-year residents or nonresidents.

Example A foreign student in this country with an “F” visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on their intended length of stay in this country. Regardless of the student’s alien status, the student maintains their domicile in their homeland. The student is a nonresident of Wisconsin. A student with an “F” visa cannot become domiciled in Wisconsin.

Who Must File

If you are a nonresident or part-year resident of Wisconsin and your gross income from Wisconsin sources (or the combined Wisconsin source gross income of you and your spouse) is \$2,000 or more for 2023, you must file a Wisconsin return. A return does not have to be filed by a nonresident of Wisconsin if all income is exempt from tax as disaster relief work performed during a state of emergency declared by the Governor.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn’t include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest. For further information, see [Publication 122, Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2023](#).

■ Other filing requirements

You may have to file a return even if your gross income is less than \$2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person’s income tax return (for example, on your parent’s return) and you have gross income of more than \$1,250 which included at least \$401 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, health savings account, ABLE account, or Archer medical savings account.

Note: Even if you don’t have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2023, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 31 of Form 1NPR, fill in a 0 on line 38, and complete lines 58, 59, 67, 69, 70, and 71. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), include an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under the line 1 instructions on page 17.

What Income Does Wisconsin Tax?

Full-year residents Wisconsin taxes your income from all sources.

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

Part-year residents During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren’t a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

■ What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for services performed in Wisconsin (see the exceptions under the line 1 instructions on page 17).

- Rents and royalties from real or tangible property located in Wisconsin, such as land, buildings, and machinery. Gains or losses from sales or other dispositions of real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, trusts, partnerships, limited liability companies (LLCs), and tax-option (S) corporations. For tax-option (S) corporations, this includes capital gains, interest, and dividends passed through from a tax-option (S) corporation that is engaged in business in Wisconsin.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

Service member's spouse Under [50 U.S.C. 4001](#), a service member's spouse may elect to use one of three options as their state of residence for purposes of taxation, regardless of the date on which the marriage of the spouse and the service member occurred. Get [Publication 128, Wisconsin Tax Information for Military Personnel and Veterans](#), for more information. However, nontaxable amounts excluded from the Wisconsin column for the service member's spouse must still be included in the federal column. Amounts entered in the federal column are the amounts from your federal return, as adjusted for differences between federal and Wisconsin law. See "Column A and Column B Instructions" on page 16.

Which Form To File

If you are a nonresident or part-year resident of Wisconsin in 2023, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2023 you must file Wisconsin Form 1. You can get Form 1 from any Department of Revenue office or from the department's website at revenue.wi.gov.

Exception If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

When To File

You should file as soon as you can, but not later than **April 15, 2024**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

Farmers and fishers Persons who earn at least two-thirds of their gross income from farming or fishing who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 2023 Wisconsin income tax returns and pay any tax due by March 1, 2024, to avoid interest for underpayment of estimated tax.

How To Get An Extension Of Time To File

Your return is due April 15, 2024.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 1NPR include either of the following:

- A copy of your federal extension application (for example, Form 4868)
- A statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision)

Note: You will owe interest on any tax that you have not paid by April 15, 2024. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2024, or during an extension period, you

may have to pay additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2024. Submit the payment with a 2023 Wisconsin Form 1-ES. You can get this form from any Department of Revenue office or use our [estimated income tax interactive voucher](#) on our website. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form PV. **Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Enduring Sentinel in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See “Special Conditions” on the following page.

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2024, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing. An extension of the March 1 date is not available.

Special Conditions A “Special Conditions” section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Enduring Sentinel in the United States, fill in “01” in the Special Conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in “02” in the box. If you qualify for a 2-month extension because you live outside or are on duty in military or naval service outside the United States and Puerto Rico on the due date of the return, fill in “18” in the box. If you qualify for an extension because of a federally-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

Filing Your Return

■ E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. Certain software will allow you to file Form 1NPR electronically.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR. For more information on e-filing, go to the department’s website at revenue.wi.gov/Pages/OnlineServices/home.aspx.

■ Paper filing

Electronic filing (e-filing) is the fastest way to receive your refund. However, if you paper file, there are several things you can do to ensure you receive your refund faster.

Important information:

- Send original copies
- Use black ink
- Clearly write your name and address using capital letters (do not use mailing labels)
- Do not use commas and dollar signs as they can be misread when scanned
- Round amounts to whole dollars
- Do not add cents in front of the preprinted zeros on entry lines
- To indicate a negative number, use a negative sign (for example, -8300 not (8300))
- Print your numbers clearly: **0123456789** Do not use: **Ø147**
- If you make a mistake, erase or start over (do not cross out entries)
- Put entries on the lines, and do not write in the margins, above or below the lines
- Lines where no entry is required should be left blank (do not enter zeros)
- Do not draw vertical lines in entry fields (they can be read as a “I” or a “1” when scanned)
- Do not staple your return as stapling will delay the processing of your return and any refund

■ Assembling your return

Begin by putting the four pages of Form 1NPR in numerical order. Then, attach, using a **paper clip**, the following in the *order listed*.

Note

Do not attach a Form W-RA if you are filing your return on paper. Form W-RA is used only when submitting information for an electronically filed return. **Note:** If filing [Form 804](#), *Claim for Decedent's Wisconsin Income Tax Refund*, with the return, place Form 804 on top of Form 1NPR.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR, unless you are paying by credit card or online.
2. **Forms W-2 or 1099** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2G, WT-11, 1042-S, 1099-G, 1099-R, 1099-MISC, and 1099-NEC, and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form 1NPR.
3. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT. If you are reporting income and expenses of a disregarded entity, attach [Schedule DE](#), *Disregarded Entity Schedule*.
4. **Amended return** – Include [Schedule AR](#), *Explanation of Amended Return*, with your amended return and all supporting forms and schedules for items changed. (Don't send a copy of your original return.)
5. **Federal return** – A complete copy of your federal return (Form 1040, 1040-SR, or 1040NR) and its supporting schedules and forms (such as federal [Form 8886](#), *Reportable Transaction Disclosure Statement*.)
6. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
7. **Divorce decree** –
 - *Persons divorced after June 20, 1996, who compute a refund* - If your divorce decree apportions any tax liability owed to the department to your former spouse, include a copy of the decree with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
 - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Include a copy of the portion of your divorce decree that relates to the tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR.
8. **Injured spouse** – If you are filing federal [Form 8379](#), *Injured Spouse Allocation*, include a copy with your Form 1NPR. Fill in "05" in the Special Conditions box on page 1 of Form 1NPR.

CAUTION Be sure to file all four pages of Form 1NPR. Send the original of your return. Do not send a photocopy.

■ **Where to File**

Mail your return (an original return or amended return) to the Wisconsin Department of Revenue at:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if homestead credit claimed)</i>
PO Box 268	PO Box 59	PO Box 34
Madison WI	Madison WI	Madison WI
53790-0001	53785-0001	53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.

Private Delivery Services You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

Questions About Refunds

Call: (608) 266-8100 in Madison,
(414) 227-4907 in Milwaukee, *or*
1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

Visit our website at: revenue.wi.gov

If you need to contact us about your refund, please wait at least 12 weeks after filing your Form 1NPR. Refund information may not be available until that time. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

You may call one of the numbers above or write to: Mail Stop 5-77
Department of Revenue
PO Box 8949
Madison WI 53708-8949

If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available when you call one of the numbers. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:30 p.m. by calling (608) 266-2486 in Madison (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure website at revenue.wi.gov.

Amending Your Return

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 17, 2028, for 2023 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

If you filed an amended return with the Internal Revenue Service (IRS) or another state, you generally must also file an amended Wisconsin return within 180 days. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.

Note

If your original return was filed on Form 1NPR, you would file an amended return using Form 1NPR and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2023 Form 1NPR and elect to carry the NOL back to 2021 and 2022, you must file Form X-NOL for the appropriate year, in addition to a Form 1NPR for each year, to amend your return and claim a refund.

Check the space on Form 1NPR to indicate your filing status on the amended return. If you are changing from separate returns to a joint return, both of you must sign the amended return. If there is any tax due, it must be paid in full. You cannot change from joint to separate returns after the due date for filing your original return has passed.

If you are changing your filing status, the amount reported on line 31 of Form 1NPR as federal adjusted gross income must be based on the same filing status used for Wisconsin. For example, you and your spouse both originally filed Form 1NPR as married filing a separate return. You are amending to change your filing status to married filing a joint return. The amount reported on line 31 must be taken from a federal return based on a married filing joint status. If you did not file a joint federal return, you should prepare a pro forma federal return using a married filing joint return status. The federal adjusted gross income and other amounts from this pro forma return are then used to complete the amended return. Follow the Form 1NPR instructions to complete your amended return.

→ If you are changing an amount on any line of Form 1NPR, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2023 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the department, use the corrected figures from the adjustment notice.

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

Note Include Schedule AR with your amended Form 1NPR to explain the changes you made and the reasons for those changes. If you owe an additional amount, include your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to the address shown on Form 1NPR.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your 2023 return (April 15, 2024). Figure the interest charge on the additional tax you owe. Enter this amount on line 76.

Note **Credit Repayments**

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which the disposal of the property occurred to report the amount of the repayment. Report the repayment on line 56. See below for credits for which you may have to repay.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements.

If sale, conveyance or noncompliance of the property on which the historic rehabilitation credit is computed occurs during the 1st, 2nd, 3rd, 4th, or 5th year after the date on which the preservation or rehabilitation is completed, then 100%, 80%, 60%, 40% or 20%, respectively, of the amount of the credits received for rehabilitating or preserving the property will be calculated and added back into the individual's tax liability, according to sec. [71.07\(9r\)\(k\)](#), Wis. Stats. The repayment is made for the taxable year in which the recapture event occurs.

The IRS created federal [Form 4255, Recapture of Investment Credit](#), and the federal [Form 4255 instructions](#) in order to compute the amount of the historic rehabilitation tax credit required to be repaid. While Wisconsin has a separate historic tax credit for personal residences, federal Form 4255 can be used to determine the repayment by substituting the Wisconsin credit for the federal credit.

Example: Taxpayer completed \$20,000 of historic rehabilitation expenditures which were approved on November 1, 2021. Taxpayer computes a Wisconsin historic rehabilitation credit of \$5,000 (\$20,000 qualified rehabilitation expenses x 25% credit rate). Taxpayer uses \$1,000 of credit to offset tax in 2021 and \$2,000 of credit to offset tax in 2022. On December 1, 2023, the property is sold. The repayment is figured as follows:

1. Compute the number of full years between the date the property was approved and when it was sold and use the result to find the recapture percentage in the chart below. The number of full years between November 1, 2021, and December 1, 2023, is two, so the recapture percentage is 60%

Number of Full Years from Date Approved to Recapture Date	Recapture Percentage
0	100%
1	80%
2	60%
3	40%
4	20%
5	0%

2. Determine the recapture amount:

1	Total amount of historic credit used to offset tax	\$3,000
2	Less: Historic tax credits not used to offset tax from an additional property	\$ 0
3	Total (subtract line 2 from line 1)	\$3,000
4	Recapture percentage from table above	0.60
5	Multiply line 3 by line 4. This is the amount of repayment required on the 2023 tax return	\$1,800

3. Compute the amount of unused credit carryover available

1	Total amount of credit computed	\$5,000
2	Less: Amount of credit claimed on tax return	\$3,000
3	Total (subtract line 2 from line 1)	\$2,000
4	Enter the inverse of the recapture percentage (1-0.60)	0.40
5	Multiply line 3 by line 4. This is the available credit carryover	\$ 800

4. Reporting the repayment

Enter the repayment on line 56 of Form 1NPR. Include a copy or attach a PDF of the federal Form 4255 used to compute the repayment. Write "Wisconsin" at the top.

- **Supplement to federal historic rehabilitation credit** If you were required to repay to the IRS a portion of the federal historic rehabilitation credit and you claimed the same qualified rehabilitation expenditures for the Wisconsin credit, you must repay to the department a proportionate amount of the Wisconsin credit.

Note: The amount of the credit recapture percentage figured for federal purposes is used for the Wisconsin credit repayment percentage, unless a different amount of qualified rehabilitation expenditures is used for the Wisconsin credit. If a different amount is used, substitute those amounts on federal Form 4255 to figure the amount of repayment for Wisconsin. Include a copy or attach a PDF of the refigured federal Form 4255 and write "Wisconsin" at the top.

If you did not claim the federal historic rehabilitation tax credit and only claimed the Wisconsin supplement to federal historic rehabilitation credit, the computation for repayment of the supplement to the federal historic rehabilitation credit is the same as the computation for repayment of the state historic rehabilitation credit shown above.

- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- **Low-income housing credit** If the qualified basis of the qualified development is less than the amount of the qualified basis of the last day of the immediately preceding taxable year, you must repay an amount equal to the amount you were required to repay to the IRS for the federal low-income housing credit.

Penalties for Not Filing Returns or Filing Incorrect Returns

If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, the earned income credit, homestead credit, or the veterans and surviving spouses property tax credit, are subject to filing limitations. If you file a “fraudulent claim,” you will not be allowed to take any refundable credit for 10 years. “Fraudulent claim” means a claim that is false or excessive and filed with fraudulent intent. If you file a “reckless claim,” you will not be allowed to take any refundable credit for 2 years. “Reckless claim” means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

Internal Revenue Service and Other State Adjustments

Note

Did the IRS adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 180 days after the adjustments are final. You must submit a copy of the final federal audit report by either of the following methods:

- (1) Including it with an amended return that reflects the federal adjustments
- (2) Mailing the copy to: Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

If you filed an amended return with the IRS or another state, you generally must also file an amended Wisconsin return within 180 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

Age

If your birthday falls on January 1, 2024, you are considered to be a year older as of December 31, 2023. **Example:** If you were born on January 1, 1959, you are considered to be age 65 as of December 31, 2023.

Estimated Tax Payments Required for Next Year

If your 2024 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must do either of the following:

- Make estimated tax payments for 2024 in installments beginning April 15, 2024, using 2024 Wisconsin Form 1-ES or the [estimated income tax interactive voucher](#) on our website
- Increase the amount of income tax withheld from your 2024 pay

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you do not make required installment payments, you may be charged interest.

For more information, contact the department’s Customer Service Bureau at (608) 266-2486 or visit any Department of Revenue office. For additional information on making payments, see our [Make a Payment](#) website.

If you must file Form 1-ES for 2024 and do not receive a form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES. You may also visit or contact the department using one of the methods listed above.

Death of a Taxpayer

A return for a taxpayer who died in 2023 should be filed on the same form which would have been used if they had lived. Include only the taxpayer's income up to the date of their death.

If there is no estate to probate, a surviving heir may file Form 1NPR for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1NPR should sign it and indicate their relationship to the person who died (for example, "surviving heir" or "personal representative"). Be sure to fill in the surviving heir's or personal representative's mailing address in the address area of Form 1NPR.

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

If you are filing a return on behalf of a decedent, submit [Form 804, Claim for Decedent's Wisconsin Income Tax Refund](#), with the return and check the box below the special conditions box on page 1 of Form 1NPR. If you did not submit Form 804 with the return, you were issued a refund, and you are not able to cash the refund check, complete Form 804 and mail the completed form and refund check to the address shown on Form 804.

If your spouse died during 2023 and you did not remarry in 2023, you can file a joint return. You can also file a joint return if your spouse died in 2024 before filing a 2023 return. A joint return should show your spouse's 2023 income before death and your income for all of 2023. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

If your spouse died before 2023 and you have not remarried, you must file as single or, if qualified, as head of household.

For more information about the final income tax return to be filed for a deceased person, visit any department office or call our Customer Service Bureau at (608) 266-2486.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your Wisconsin returns for prior years. Persons requesting copies should complete the online application at tap.revenue.wi.gov/mta, then click on Request Tax Record Copy under Additional Services. Include all required information and fee with your application.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of November 3, 2023: ch. 71, Wis. Stats., and secs. 42, 50, 67, 71, 72, 220, 223, 265, 529A, 530, 4975, 6081, 6402, 7508, 7508A, and 7701, IRC.

Tax Help and Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:
(**Note:** Mail completed returns to the address shown on the return.)

Customer assistance:

phone: (608) 266-2486

email: DORIncome@wisconsin.gov

Forms requests:

phone: (608) 266-1961

website: revenue.wi.gov

Madison –

Mail Stop 5-77
2135 Rimrock Rd.
PO Box 8949
Madison WI 53708-8949

Milwaukee –

State Office Bldg., 819 N. 6th St., Rm. 408
Milwaukee WI 53203-1606

Appleton –

265 W. Northland Ave.
Appleton WI 54911-2016

Eau Claire –

State Office Bldg., 718 W. Clairemont Ave.
Eau Claire WI 54701-4558

Green Bay –

200 N. Jefferson St., Rm. 140
Green Bay WI 54301-5189

The Wausau office is open on a limited schedule.

Internet Address

Our website, revenue.wi.gov, has many resources to help you with your tax needs.

- Complete electronic forms and submit them for free
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us comments or request help
- File your return electronically

TTY Equipment – Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Publications Available

The following is a list of some of our publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our website.

Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2023
- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 117 Guide to Wisconsin Wage Statements and Information Returns
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 122 Tax Information for Part-Year Residents and Nonresidents
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 128 Wisconsin Tax Information for Military Personnel and Veterans
- 401 Extensions of Time to File
- 405 Wisconsin Taxation Related to Native Americans
- 411 Disaster Relief
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Before starting your Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and deductions on a separate sheet of paper and include it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

■ **Amended return** If you already filed your original return and this is an amended return, place a check mark where indicated at the top of Form 1NPR. For more information, see **Amending Your Return** on page 8 of these instructions. Be sure to include a copy of Schedule AR with your amended return.

■ **Period covered** File the 2023 return for calendar year 2023 and fiscal years that begin in 2023. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Name and address** Print or type your legal name and address. Include your apartment number, if any. Fill in your PO Box number only if your post office does not deliver mail to your home. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2022 and you are filing a joint return for 2023 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2022 return.

If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, state, or county.

■ **Social security number** Fill in your social security number. Also fill in your spouse's social security number if you are married filing a joint return or if you are married filing a separate return.

If you are an alien who has been issued an individual taxpayer identification number (ITIN), fill in your ITIN wherever your social security number is requested.

Note

■ **Special conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 01 Extension – Operation Enduring Sentinel (page 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally-declared disaster (page 6)
- 04 Divorce decree (page 7)
- 05 Injured spouse (page 7)
- 06 Single decedent or primary taxpayer if joint return (page 12)
- 07 Spouse deceased if joint return (page 12)
- 08 Both taxpayers deceased (page 12)
- 09 Nonresident service member (page 17)
- 11 Fiscal filer (page 14)
- 15 Military spouse (page 17)
- 16 Schedule RT included (Schedule M instructions, page 19)
- 17 Disaster relief (pages 17 and 19)
- 18 Extension – Live outside or military or naval service outside U.S. or Puerto Rico (page 6)
- 99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2023, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **School district number** *Nonresidents* – don't fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 58. Fill in the number of the school district in which you lived on December 31, 2023, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2023. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2023 or are married and will file a separate return, you should get [Publication 109, Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2023](#). This publication has information on what income you must report.

Single You may check the “single” box if any of the following was true on December 31, 2023:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance. **Note:** A decree of separate maintenance in Wisconsin is a judgment of legal separation granted by a judge under sec. 767.35, Wis. Stats.
- You were widowed before January 1, 2023, and did not remarry in 2023

Nonresident aliens filing federal Form 1040NR You can't consider yourself single if you were married but lived apart from your spouse.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check the “married filing a joint return” box if **any** of the following is true.

- You were married as of December 31, 2023
- Your spouse died in 2023 and you did not remarry in 2023
- You were married at the end of 2023, and your spouse died in 2024 before filing a 2023 return

A married couple may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can't file a joint return if either you or your spouse were a nonresident alien at any time during 2023. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2023 one spouse was a dual-status or nonresident alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. **Note:** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.

If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separate return.

Married filing separate return A joint return usually produces the lowest tax, but you and your spouse may be among the few married couples for whom separate returns are better. This will require filing two returns, one for each spouse.

If you file a separate return, print or type your spouse's social security number in the space at the top of the form and full name on the line provided. If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2023 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2023 may be able to use this status. If you do not have to file a federal return, visit any department office or contact the department's Customer Service Bureau at (608) 266-2486 to see if you qualify. If you file your federal return as a qualifying surviving spouse, you may file your Wisconsin return as head of household.

If you qualify to file as head of household and are NOT married, check "Head of household, NOT married".

If you are married and qualify to file as head of household, be sure to check "Head of household, married". Also, fill in your spouse's social security number in the space next to the name area and fill in your spouse's name in the spaces above the head of household line.

■ **Resident status** Check the resident status to indicate your resident status in 2023. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2023. See the definitions on page 3.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in "99".

Legal residence (domicile) questionnaire If you changed your domicile from Wisconsin during 2022 or 2023 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 60.

Column A and Column B Instructions

Form 1NPR has two columns for figures.

Column A

Column A is labeled "Federal column." In this column, lines 1-31, fill in the amounts reported on your federal return.

Note

If you are filing federal Form 1040NR, fill in the amounts from each line on page 1 of Form 1040NR on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, and the adjustment item on line 28 of Form 1NPR. The amount reported on line 1k of Form 1040NR (income exempt by a treaty) should not be carried over to Form 1NPR.

Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the IRS. If you file a joint return for Wisconsin but separate returns for the IRS, report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on their separate federal return. If you file a joint Wisconsin return, report \$35,000 of wages in column A.) If you file separate returns for Wisconsin but you're filing a joint return for the IRS, report in column A the amounts you would report on a federal return using a married filing separate status.
- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040 or 1040-SR. Differences between federal and Wisconsin law may occur because Wisconsin uses the federal law as amended to December 31, 2022, with certain exceptions.

A list of certain provisions of federal law that may not be used for Wisconsin purposes for 2023 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Business interest expense deduction limitation
- Student loan forgiveness
- Entertainment, amusement, and recreation expenses

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and include it with your Form 1NPR. The amount you fill in on lines 1 through 31 of Form 1NPR (and amounts filled in on Schedule 1 on page 4 of Form 1NPR) should be the revised amount from Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2023, you must also make adjustments on Schedule I for 2023. If an adjustment was made to depreciation, amortization, or sec. 179 expense on your 2014 or later Schedule I, you may also have to make an adjustment on Schedule I for 2023. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014.

You may also have to fill in Schedule I if you sold property during 2023, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014.

Column A and Column B Instructions – continued

Gain or loss on such property is the same for federal and Wisconsin tax purposes. See the instructions for Schedule I for more information.

Column B

Column B on Form 1NPR is labeled “Wisconsin column.” In this column, fill in the amounts that apply to Wisconsin.

Note Your federal income may include items that aren’t taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. Most differences between federal and Wisconsin income (called “modifications”) are added to or subtracted from income on Schedule M. See the Schedule M and instructions for more information on these additions and subtractions.

Note **Rounding off to whole dollars** Form 1NPR has preprinted zeros in the place used to enter cents. All amounts filled in on the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237. When you round off, do so for all amounts. But if you need to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **do not use commas** when filling in amounts.

Line 1 Wages, Salaries, Tips, Etc.

Column A

Federal column Fill in the amount from line 1z of federal Form 1040 or 1040-SR.

Exception If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. If you meet this exception, fill in “09” in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. This does not apply to Wisconsin residents who are stationed outside Wisconsin or service members who have elected to treat Wisconsin as their state of residence under [50 U.S.C. 4001](#). (See page 3 for information on Armed Forces Personnel.)

Column B

Wisconsin column *Nonresidents* – fill in the amount received for working in Wisconsin (see **Exceptions** below). If that amount differs from your Wisconsin wages on your wage statement (Form W-2), include an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents* – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), include an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

■ **Income of military spouse** Income from services performed in Wisconsin by a nonresident spouse of a service member is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the service member serving in Wisconsin under military orders (**Note:** Even though the nonresident spouse’s wages may not be taxable to Wisconsin, they would be taxable to the nonresident spouse’s state of legal residence.) If you meet this exception, fill in “15” in the Special Conditions box on page 1 of Form 1NPR.

Nonresident military spouses may claim an exemption from Wisconsin withholding. See [Form W-221, Nonresident Military Spouse Withholding Exemption](#).

■ **Residents of Illinois, Indiana, Kentucky, or Michigan** Don’t include on line 1, column B, wages earned while a resident of one of these states. Under agreements with these 4 states, Wisconsin doesn’t tax the wages of their residents.

If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Include your Wisconsin Form W-2(s). Sign your return (both spouses if filing a joint return).

■ **Disaster relief work** If you are a nonresident of Wisconsin and your only Wisconsin income is from disaster relief work performed in connection with a state of emergency declared by the governor, don’t include on line 1, column B, wages earned from the disaster relief work. If you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Sign your return (both

Line 1 – Wages, Salaries, Tips, Etc. – continued

spouses if filing a joint return). Include your Wisconsin Form W-2(s). If you meet this exception, fill in “17” in the Special Conditions box on page 1 of Form 1NPR.

■ **Nonqualified deferred compensation** See the instructions for line 10, column B, for information on the taxation of income received while a nonresident of Wisconsin from a nonqualified deferred compensation plan.

Note **Modifications** If you were a member of the U.S. Armed Forces and on active duty or received disability income, you may qualify for a subtraction from Wisconsin income on Schedule M. See the Schedule M and instructions for more information.

Columns A & B

■ **Treaty exemption** If you filed your federal return on Form 1040NR and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B.

Line 2 Taxable Interest

Column A

Federal column Fill in the amount from line 2b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – don't fill in any amount of your interest except your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. **Note:** Interest received from a land contract sale is not taxable to a nonresident of Wisconsin. *Part-year and full-year residents* – figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

Caution:

- If including interest reported on Schedule 2K-1, 3K-1, or 5K-1, only report the Wisconsin source amount of the amount reported in the federal column.
- If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, include any interest shown on Schedule 3K-1 or 5K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

Note **Modifications** If you received any state or municipal bond interest or U.S. government interest, you may be required to add or subtract from your Wisconsin income the amount of interest received on Schedule M. See the Schedule M and instructions for more information.

Line 3 Ordinary Dividends

Column A

Federal column Fill in the amount from line 3b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – don't fill in any amount of your dividends. **Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1. *Part-year and full-year residents* – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation.

Caution:

- If including dividends reported on Schedule 2K-1, 3K-1, or 5K-1, only report the Wisconsin source amount of the amount reported in the federal column.

Line 3 – Ordinary Dividends – continued

- If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, include any dividends shown on Schedule 3K-1 or 5K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

Note

Modifications If you received any ordinary dividends from a mutual fund which invests in U.S. government securities, you may qualify for a subtraction from Wisconsin income on Schedule M. See the Schedule M and instructions for more information.

Line 4 Taxable Refunds, Credits, or Offsets of State and Local Income Taxes*Column A*

Federal column Fill in the amount from line 1 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Don't fill in any amount on line 4, column B. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

Line 5 Alimony Received*Column A*

Federal column Fill in the amount from line 2a of federal Schedule 1 (Form 1040).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

Columns A & B

For divorce or separation agreements executed after December 31, 2018, or for divorce or separation agreements executed on or before December 31, 2018, and modified after that date, alimony and separate maintenance payments are no longer included in federal adjusted gross income. Do not include any amount on line 5, column A or B. However, for divorce or separation agreements which are executed prior to January 1, 2019, and not modified after that date, include any alimony or maintenance payments received in 2023 on line 5, columns A and/or B.

Line 6 Business Income or (Loss)*Column A*

Federal column Fill in the amount from line 3 of federal Schedule 1 (Form 1040).

Note

If there is a difference between the federal and Wisconsin definition of the IRC, the difference may have to be adjusted on Schedule I. The federal column, column A, of Form 1NPR includes the amount of business income or loss allowed for Wisconsin after taking into consideration Schedule I adjustments. Some differences which may apply are:

- Bonus depreciation
- Entertainment, amusement, and recreation expenses

Column B

Wisconsin column *Nonresidents* – nonresident individuals conducting business within and outside Wisconsin are taxed only on income derived in Wisconsin. The apportionment method must be used to determine income subject to tax unless the department gives permission to use separate accounting. Under this method, a business shows all income and deductions attributable to the business and assigns a part to Wisconsin based on an apportionment percentage. For detailed instructions, see [Publication 122, Tax Information for Part-Year Residents and Nonresidents of Wisconsin for 2023](#). *Part-year and full-year residents* – figure the income or loss from business in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss apportioned to Wisconsin while a nonresident.

Exception Income from an out-of-state business from disaster relief work performed in Wisconsin in connection with a state of emergency declared by the Governor is not taxable to Wisconsin. An out-of-state business means a sole proprietorship that, except for disaster relief work during a disaster period, was not doing business in Wisconsin during the 3 taxable years immediately preceding the disaster period or the current taxable year in which the declared state of emergency occurs. If you meet this exception, fill in "17" in the Special Conditions box on page 1 of Form 1NPR

Line 6 – Business Income or (Loss) – continued

Note **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

Line 7 Capital Gain or (Loss)

Column A

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources (see definition of Wisconsin sources below.) If you don't, fill in 0 on line 7, column B. *Part-year and full-year residents* – all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources while you are a nonresident is includable in your Wisconsin income. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. If you don't, fill in 0 on line 7, column B.

All taxpayers with Wisconsin capital gain or loss – Wisconsin allows a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and limits your deduction for net capital loss to \$3,000. Fill in the amount from line 27 or 28 of Schedule WD on line 7, column B, of Form 1NPR.

Exception: If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not report the amount of capital gain or loss from Schedule 5K-1 or 3K-1 on Schedule WD and do not include these amounts in the Wisconsin column. See the Schedule WD Instructions for more information.

Wisconsin sources Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

Columns A & B

Sale of your Wisconsin home If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for Wisconsin.

Line 8 Other Gains or (Losses)

Column A

Federal column Fill in the amount from line 4 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column *Nonresidents* – fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents* – figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

New If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, include the amount of other gain or loss from Schedule 5K-1 or 3K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

Note **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

Line 9 IRA Distributions

Column A

Federal column Fill in the amount of IRA distributions reported on line 4b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 9, column B. *Part-year and full-year residents* – fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

Line 10 Pensions and Annuities*Column A*

Federal column Fill in the amount of pensions and annuities reported on line 5b of federal Form 1040 or 1040-SR.

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 10, column B. *Part-year and full-year residents* – fill in the federally taxable amount of pension and annuity income you received while a Wisconsin resident, including any benefits that may qualify for a subtraction on Wisconsin Schedule M. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception

Nonqualified retirement and deferred compensation plans Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensation plan must be included in the Wisconsin column to the extent attributable to services performed as an employee in Wisconsin unless one of the following applies:

- (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years
- (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as “mirror” plans

Note

Modifications If you received lump-sum distributions; military and uniformed services retirement benefits; certain local, state, and federal retirement systems; railroad benefits; or disability income, you may be required to make an addition to Wisconsin income or qualify for a subtraction from Wisconsin income. See Schedule M and instructions for more information.

Line 11 Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.*Column A*

Federal column Fill in the amount from line 5 of federal Schedule 1 (Form 1040).

CAUTION Wisconsin follows the federal treatment of passive activity losses (PALs). However, if there is a difference in the federal and Wisconsin definition of the IRC, any PAL may have to be adjusted on Schedule I to account for the difference. The federal column of Form 1NPR includes the amount of PAL allowed for Wisconsin after taking into consideration Schedule I adjustments.

Modifications

→ If there is a difference between federal and Wisconsin law, Schedule I should be completed to adjust for these differences. Any federal schedules or forms affected by the Schedule I adjustment (such as federal Schedule E and Form 8582) should be recomputed and attached to the Wisconsin return. Mark these recomputed forms or schedules “Revised for Wisconsin.” The amounts recomputed under Wisconsin law are the amounts to enter in the federal column, column A, of line 11.

Tax-option (S) corporation, partnership, estate, or trust modifications If an adjustment listed on Schedule 2K-1, 3K-1, or 5K-1 is due to a difference between federal and Wisconsin law, such as bonus depreciation, this amount should be adjusted on Wisconsin Schedule I. This revised amount should be reported in the federal column of Form 1NPR.

Required Attachments Submit a copy of your Schedule 2K-1, 3K-1, or 5K-1, and all supplemental schedules by attaching them as PDF documents to your electronically filed return. If you cannot attach and submit the PDF documents with your e-filed return, you can upload the PDF documents through the department's website using Form W-RA at <https://tap.revenue.wi.gov/WRA/>. If you cannot create PDF documents, you can mail the attachments with Form W-RA to the address listed on the form.

Column B

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. If you received Schedules 2K-1, 3K-1 and/or 5K-1, with column (e) completed, use the amounts from column (e). *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:

- Rents and royalties from real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. – continued

Note

Modifications

- Additional modifications may be required for tax-option (S) corporations, partnerships, estates, and trusts, including modifications for owner level adjustments, such as basis and passive loss limitations, or if any entity makes an election to be taxed at the entity level. See the Schedule M instructions for more information.
- If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

Line 12 Farm Income or (Loss)

Column A

Federal column Fill in the amount from line 6 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column *Nonresidents* – fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year residents* – figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

Note

Modifications If the federal basis of your property isn't the same as the Wisconsin basis, you may qualify for a subtraction from Wisconsin income. See the Schedule M and instructions for more information.

Line 13 Unemployment Compensation

Column A

Federal column Fill in the amount of unemployment compensation from line 7 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 13, column B. *Part-year and full-year residents* – Input the unemployment compensation benefits received while a Wisconsin resident on line 13, column B. Do not include any railroad unemployment insurance benefits.

Note

Modifications You may qualify for a subtraction from Wisconsin income. See the Schedule M instructions for line 37.

Line 14 Social Security Benefits

Column A

Federal column Fill in the amount from line 6b of federal Form 1040.

Column B

Wisconsin column Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

Line 15 Other Income

Column A

Federal column Fill in the amount from line 9 of federal Schedule 1 (Form 1040).

Note

Caution: Wisconsin has not adopted section 9673 of Public Law 117-2 (American Rescue Plan Act of 2021) relating to restaurant revitalization grants for purposes of figuring federal adjusted gross income for Wisconsin purposes. This amount must be included on line 15, column A (federal column). However, this amount is exempt from Wisconsin income tax and may be subtracted on [Schedule M](#), line 83.

Line 15 – Other Income – continued

Column B

Wisconsin column Complete Schedule M if you have an amount on line 15, column A, or you are affected by any of the modifications listed below. See the Schedule M instructions for more information on these modifications.

- State and municipal interest
- Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account
- Nonqualified distributions from ABLE accounts
- Income (lump-sum) distributions reported on federal Form 4972
- Excess distribution from a passive foreign investment company
- Expenses paid to or incurred with related entities
- Expenses for moving business outside of Wisconsin or the United States
- Differences in federal and Wisconsin basis of assets
- Differences in federal and Wisconsin reporting of marital property (community) income
- Addition required for certain credits
 - Farmland preservation credit
 - Development zones credits
- Addition required for certain credits (continued)
 - Enterprise zone jobs credit
 - Economic development tax credit
 - Jobs tax credit
 - Capital investment credit
 - Community rehabilitation program credit
 - Research credits
 - Manufacturing/Agriculture credit
 - Business development credit
 - Electronics and information technology manufacturing zone credit
 - Employee college savings account contribution credit
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership, limited liability company, trust, or estate adjustments
- Partnership entity level tax election adjustments

Line 17 Educator Expenses

Column A

Federal column Fill in the amount from line 11 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount from the federal column.

Line 18 Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Column A

Federal column Fill in the amount from line 12 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount from the federal column.

Line 19 Health Savings Account Deduction

Column A

Federal column Fill in the amount from line 13 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount from the federal column.

Line 20 Moving Expenses for Members of the Armed Forces

Note

The moving expense deduction is only allowed for members of the armed forces on active duty who move pursuant to a military order and incident to a permanent change of station.

Line 20 – Moving Expenses for Members of the Armed Forces– continued

Column A

Federal column Fill in the amount from line 14 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 20, column B. *Part-year and full-year residents* – fill in your expenses from line 14 of federal Schedule 1 (Form 1040) which were for moving into Wisconsin or within Wisconsin. Don't include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

Line 21 Deductible Part of Self-Employment Tax

Column A

Federal column Fill in the amount from line 15 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

Net earnings from a trade or business taxable to Wisconsin	x	Deductible part of self-employment tax from line 15, federal Schedule 1 (Form 1040)	=	Wisconsin self-employment tax deduction to line 21, Col. B, Form 1NPR
Total net earnings from a trade or business				

Note: If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 21, column B, of Form 1NPR.

Line 22 Self-Employed SEP, SIMPLE, and Qualified Plans

Column A

Federal column Fill in the amount from line 16 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the formula below to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 22, column B, of Form 1NPR.
- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22, column B, of Form 1NPR.

Formula to figure allowable Keogh deduction:

Your net earnings from a trade or business* taxable to Wisconsin	x	Keogh deduction included in line 16, federal Schedule 1 (Form 1040)	=	Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR
Your total net earnings from a trade or business*				

* Use net earnings only from the business that has the Keogh plan.

Line 22 – Self-Employed SEP, SIMPLE, and Qualified Plans – continued

Formula to figure allowable self-employed SEP or SIMPLE deduction:

$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}}$	x	$\begin{array}{l} \text{Self-employed SEP or SIMPLE} \\ \text{deduction included in line 16, federal} \\ \text{Schedule 1 (Form 1040)} \end{array}$	=	$\begin{array}{l} \text{Self-employed SEP or SIMPLE} \\ \text{deduction allowable for Wisconsin to line 22,} \\ \text{Col. B, Form 1NPR} \end{array}$
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* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

Line 23 Self-Employed Health Insurance Deduction

Column A

Federal column Fill in the amount from line 17 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount of the self-employed health insurance deduction allowable for Wisconsin. Use the formula below to figure the amount allowable for Wisconsin.



$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}}$	x	$\begin{array}{l} \text{Insurance deduction included in line 17} \\ \text{federal Schedule 1 (Form 1040)} \end{array}$	=	$\begin{array}{l} \text{Insurance deduction allowable for} \\ \text{Wisconsin to line 23, Col. B, Form 1NPR} \end{array}$
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*Use net earnings only from the business that has the health insurance plan.

Note: If you are married filing a joint return and both you and your spouse had self-employment health insurance, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 23, column B, of Form 1NPR.



See the Schedule M instructions for information on claiming a subtraction from Wisconsin income for medical care or long-term care insurance.

Line 24 Penalty on Early Withdrawal of Savings

Column A

Federal column Fill in the amount from line 18 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

Line 25 Alimony Paid

Column A

Federal column Fill in the amount from line 19a of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount of alimony paid from the federal column.

Columns A & B

For divorce or separation agreements executed after December 31, 2018, or for divorce or separation agreements executed on or before December 31, 2018, and modified after that date, alimony and separate maintenance payments are no longer deductible from federal adjusted gross income. Do not include any amount on line 25, column A or B. However, for divorce or separation agreements which are executed before January 1, 2019, and not modified after that date, deduct any alimony or maintenance payments paid in 2023 on line 25, columns A and/or B.

Line 26 IRA Deduction*Column A*

Federal column Fill in the amount from line 20 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. **Note:** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse's allowable IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B.

Your wages and net earnings from a trade or business* taxable to Wisconsin		x	Your IRA deduction from line 20, federal Schedule 1 (Form 1040)	=	IRA deduction allowable for Wisconsin to line 26, Col. B, Form 1NPR
Your total wages and net earnings from a trade or business*			(Form 1040)		

* Do not reduce your wages by losses from self-employment. Do not include your spouse's wages or earnings from a trade or business.

Line 27 Student Loan Interest Deduction

Note: You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) federal tax return.

Column A

Federal column Fill in the amount from line 21 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column Fill in the amount of student loan interest deduction from the federal column.

Line 28 Other Adjustments*Column A*

Federal column Fill in the total of the other adjustments (items listed below) from lines 23 and 25 of federal Schedule 1 (Form 1040).

- Archer MSA deduction
- Jury duty pay given to employer
- Reforestation amortization
- Repayment of supplemental unemployment benefits (SUB)
- Contributions to section 501(c)(18)(D) pension plans
- Attorney fees and court costs involving certain unlawful discrimination claims
- Expenses related to income from the rental of personal property
- Attorney fees and court costs in connection with an IRS award
- The value of Olympic and Paralympic medals and United States Olympics Committee prize money.
- Contributions by certain chaplains to section 403(b) plans
- Housing deduction
- Excess deductions of section 67(e) expenses from federal Schedule K-1 (Form 1041)
- Other adjustments

Line 28 – Other Adjustments – continued

Column B

Note **Wisconsin column** Complete Schedule M if you have an amount on line 28, column A, or you are affected by any of the modifications listed below. See the Schedule M instructions for more information on these modifications.

- United States government interest
- Unemployment compensation
- Medical care insurance
- Long-term care insurance
- Tuition and fee expenses
- Private school tuition
- Contributions to an Edvest or Tomorrow's Scholar college savings account
- Distribution of earnings from Wisconsin state-sponsored college tuition programs
- Military and uniformed services retirement benefits
- Local and state retirement benefits
- Federal retirements benefits
- Railroad retirement benefits, railroad unemployment insurance, and sickness benefits
- Retirement income subtraction
- Reserve or National Guard members
- U.S. Armed Forces active duty pay
- Combat zone related death
- Adoption expenses
- Contributions to ABLE accounts
- Disability income exclusion
- Wisconsin net operating loss deduction
- Farm loss carryover
- Native Americans
- Sales of business assets or assets used in farming to a related person
- Recoveries of federal itemized deductions
- Repayment of income previously taxed
- Human organ donation
- Expenses paid to related entities
- Income from a related entity
- Sales of certain insurance policies
- Physician or psychiatrist grant
- Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money
- AmeriCorps education awards
- Differences in federal and Wisconsin basis of assets
- Differences in federal and Wisconsin reporting of marital property (community) income
- Charitable contributions from tax-option (S) corporations
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership, limited liability company, trust, or estate adjustments
- Partnership entity level tax election adjustments

Line 30 Wisconsin Income

Subtract line 29, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 30, Wisconsin column. If line 29, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

Line 31 Federal Income

Subtract line 29, federal column, from line 16, federal column. Fill in the result on line 31, federal column. If line 29, federal column, is more than line 16, federal column, fill in 0.

Line 32 Ratio of Your Wisconsin Income to Federal Income

Divide the amount on line 30, Wisconsin column, by the amount on line 31, federal column. Fill in the result on line 32. Carry your decimal to four places, rounding off to the fourth position. Don't fill in more than 1.0000 or less than zero. If the amount on line 30 or line 31 is zero, fill in 1.0000 on line 32.

Example If \$14,000 is reported on line 30, Wisconsin column, and is divided by \$26,000 on line 31, federal column, the result is .5384615, or rounded is .5385.

Line 33

Fill in the **larger** of Wisconsin income from line 30, column B, or federal income from line 31, column A. If Wisconsin income from line 30, column B, is zero or less, fill in 0 (zero).

Note: Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.

Line 34a

If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 34a. Complete line 34b and see the "Exceptions" for line 34c.

Line 34b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2023, check line 34b and fill in 0 on line 34c. You can't claim a standard deduction.

Exception If, at the end of 2023, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the **Exception** on page 15), do not check line 34b. Complete line 34c.

Line 34c Standard Deduction

Go to the 2023 Standard Deduction Table on page 48 to find your standard deduction. Fill in your standard deduction on line 34c. See Exceptions below.

Exceptions

■ **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** – You can't claim a standard deduction. Fill in 0 on line 34c.

■ **Dependents** If you (or your spouse if married filing a joint return) can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet below to figure your standard deduction.

Note If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 32 of Form 1NPR is larger than your Wisconsin income on line 30, column B, of Form 1NPR, fill in 0 on lines 35, 38, and 52 of Form 1NPR. You do not have to complete lines 36, 37, and 39-51.

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 48	1.	_____	.00
2. Fill in the amount of your earned income*	2.	_____	.00
3. Addition amount	3.	_____	400.00
4. Add lines 2 and 3. If less than \$1,250, fill in \$1,250	4.	_____	.00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 34c of Form 1NPR	5.	_____	.00

* Earned income includes wages, salaries, tips, scholarships which are reported on a Form W-2, other pay (line 1, federal column), and net earnings from self-employment (lines 6 and 12, federal column).

Line 36 Exemptions

Complete lines 36a and 36b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 36a and 36b on line 36c.

Line 36a

The exemptions allowed for you (and your spouse, if married) on line 36a are equal to:

- 0 - If you are single and can be claimed as a dependent on someone else's return, or if you are married filing jointly and both you and your spouse can be claimed as a dependent on someone else's return.
- 1 - If you are single and cannot be claimed as a dependent on someone else's return, or if you are married filing jointly and either you or your spouse (not both) can be claimed as a dependent on someone else's return.
- 2 - If you are married filing jointly and neither you nor your spouse can be claimed as a dependent on someone else's return.

Additional exemptions are allowed equal to the number of dependents you may claim, which is the number of dependents listed on the front of federal Form 1040 or 1040-SR. Enter an additional exemption for each dependent filled in on federal Form 1040 or 1040-SR.

Line 36b

If you or your spouse were 65 or older on December 31, 2023, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 36b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 36a.

Line 38 Tax

Use the amount on line 37 to find your tax in the Tax Table that starts on page 51. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 37 is \$100,000 or more, use the Tax Computation Worksheet on page 57 to compute your tax. Fill in your tax on line 38.

Line 39 Wisconsin Itemized Deduction Credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

Note If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not use any amounts from Schedule 5K-1 or 3K-1 in the computation of the itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (Form 1040) (see **Exceptions** below).

Note If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A (Form 1040). Write "Wisconsin" at the top of this Schedule A and include it with Form 1NPR.

Caution: If your federal adjusted gross income has been increased or decreased in Part I of Schedule I, itemized deductions which are computed using federal adjusted gross income may require adjustment. The deductible amounts of any such items used to compute the Wisconsin itemized deduction credit must be determined by using the federal adjusted gross income computed on line 31 of Form 1NPR. Complete Part II of Schedule I to figure the amount to enter on Schedule 1 on page 4 of Form 1NPR.

Example: You made charitable contributions in 2023 in the amount of \$20,000. Your charitable contributions reported on line 11 of Schedule A are \$12,000 and are subject to an income limitation of 60%. Your federal adjusted gross income for federal purposes is \$20,000. An adjustment to your federal adjusted gross income is required due to a difference in depreciation allowed for federal and Wisconsin purposes. The amount of federal adjusted gross income for Wisconsin purposes, as reported on line 31 of Form 1NPR, is \$30,000. The amount of charitable contributions allowed as an itemized deduction for Wisconsin purposes is \$18,000 ($\$30,000 \times 60\% = \$18,000$). Enter \$18,000 on line 3 of Schedule 1.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A (Form 1040) can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin. If this applies to you, complete the worksheet on the next page to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.
- Interest – paid to purchase a second home located outside Wisconsin
 - paid to purchase a residence which is a boat
 - paid to purchase or hold U.S. government securities
 - mortgage insurance premiums treated as interest
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

Line 39 – Wisconsin Itemized Deduction Credit – continued

Worksheet for Medical Care and Long-Term Care Insurance Expenses Claimed for Itemized Deduction Credit

1. Total medical expenses from federal Schedule A (Form 1040), line 1	1.	_____
2. Deductible medical expenses from federal Schedule A (Form 1040), line 4	2.	_____
3. Total medical care insurance (MCI) deducted on federal Schedule A (Form 1040) (included in line 1 above). If none, skip to line 6	3.	_____
4. Ratio of MCI to total medical expenses. Divide line 3 by line 1 (carry to 4 decimal places)	4.	_____
5. Multiply line 2 by line 4	5.	_____
6. Long-term care insurance (LTCI) deducted on federal Schedule A (Form 1040) (included on line 1 above). If none, skip to line 9	6.	_____
7. Ratio of LTCI to total medical expenses. Divide line 6 by line 1 (carry to 4 decimal places)	7.	_____
8. Multiply line 2 by line 7	8.	_____
9. Add lines 5 and 8	9.	_____
10. Subtract line 9 from line 2. If zero or less, fill in 0 (zero)	10.	_____
11. MCI subtracted on Schedule M, line 40. If none, skip to line 13	11.	_____
12. Subtract line 11 from line 5. If zero or less, fill in 0 (zero)	12.	_____
13. LTCI subtracted on Schedule M, line 41. If none, skip to line 15	13.	_____
14. Subtract line 13 from line 8. If zero or less, fill in 0 (zero)	14.	_____
15. Wisconsin medical expenses. Add lines 10, 12 and 14. Fill in here and on line 1 of Schedule 1	15.	_____

Line 40 Additional Child and Dependent Care Tax Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the additional child and dependent care tax credit.

→ If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the additional child and dependent care tax credit.

Full-year residents – read the following instructions if you are eligible for and claimed the federal child and dependent care tax credit. To claim the additional child and dependent care tax credit, complete the following steps and fill in the required information in the spaces provided on line 40.

Step 1 Fill in the amount of your federal child and dependent care tax credit on the line provided next to "Federal credit". This is the amount from line 9c of federal [Form 2441](#).

Step 2 Multiply the amount of your federal credit (Step 1) by 50%. Fill in the result on line 40. This is your additional child and dependent care tax credit.

What to include with your return You must include a copy of your completed federal Form 2441 with Form 1NPR. Failure to provide this information may delay your refund.

Line 41 School Property Tax Credit

Nonresidents – don't fill in any amount on these lines. Nonresidents aren't eligible for the school property tax credit.

Note: If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

Part-year and full-year residents – read the following instructions if you paid rent during 2023 for living quarters used as your principal home or property taxes during 2023 on your home.

Note: You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

Line 41 – School Property Tax Credit – continued

Special cases

If you paid both property taxes and rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 41a and 41b can't be more than \$300 (\$150 if married filing a separate return or if married filing as head of household).

Married persons filing a joint return Figure your credit by using the rent and property taxes paid by both spouses.

Married persons filing separate returns or married persons filing as head of household Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons who jointly own a home or share rented living quarters When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 41a and 41b.

Line 41a How to Figure the Renter's School Property Tax Credit

Step 1 Rent paid in 2023 Fill in on the appropriate line(s) the total rent that you paid in 2023 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don't have to be located in Wisconsin. Don't include any rent that you may claim as a business expense. Don't include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2023 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 2023. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2023, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

Step 2 Use the Renter's School Property Tax Credit Table on the next page to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 41a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

Renter's Worksheet	
<i>(Complete only if Exception described above applies)</i>	
1. Credit for rent with heat included (from Column 1 of Table on the next page)	1. _____
2. Credit for rent with heat not included (from Column 2 of Table on the next page)	2. _____
3. Add lines 1 and 2. Fill in on line 41a of Form 1NPR*	3. _____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

Line 41a – How to Figure the Renter’s School Property Tax Credit – continued

Renter’s School Property Tax Credit Table*															
If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

* **Caution** The credit allowed certain persons may be less than the amount indicated. See “Special cases” on page 31.

Line 41b How to Figure the Homeowner’s School Property Tax Credit

Step 1 Property taxes paid on home in 2023 Fill in the amount of property taxes you *paid* in 2023 on your home. Your home doesn’t have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill)
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes)
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land)
- Property taxes that you paid in any year other than 2023

Line 41b – How to Figure the Homeowner’s School Property Tax Credit – continued

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2023, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- b. If you owned a mobile home during 2023, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 41a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you can claim a credit based on \$750 of taxes.

Step 2 Use the Homeowner’s School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 41b.

Caution If you are also claiming the renter’s credit on line 41a, the total of your renter’s and homeowner’s credits can’t be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Homeowner’s School Property Tax Credit Table*														
If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is
\$ 1	\$ 25	\$ 2	\$ 500	\$ 525	\$ 62	\$ 1,000	\$ 1,025	\$ 122	\$ 1,500	\$ 1,525	\$ 182	\$ 2,000	\$ 2,025	\$ 242
25	50	5	525	550	65	1,025	1,050	125	1,525	1,550	185	2,025	2,050	245
50	75	8	550	575	68	1,050	1,075	128	1,550	1,575	188	2,050	2,075	248
75	100	11	575	600	71	1,075	1,100	131	1,575	1,600	191	2,075	2,100	251
100	125	14	600	625	74	1,100	1,125	134	1,600	1,625	194	2,100	2,125	254
125	150	17	625	650	77	1,125	1,150	137	1,625	1,650	197	2,125	2,150	257
150	175	20	650	675	80	1,150	1,175	140	1,650	1,675	200	2,150	2,175	260
175	200	23	675	700	83	1,175	1,200	143	1,675	1,700	203	2,175	2,200	263
200	225	26	700	725	86	1,200	1,225	146	1,700	1,725	206	2,200	2,225	266
225	250	29	725	750	89	1,225	1,250	149	1,725	1,750	209	2,225	2,250	269
250	275	32	750	775	92	1,250	1,275	152	1,750	1,775	212	2,250	2,275	272
275	300	35	775	800	95	1,275	1,300	155	1,775	1,800	215	2,275	2,300	275
300	325	38	800	825	98	1,300	1,325	158	1,800	1,825	218	2,300	2,325	278
325	350	41	825	850	101	1,325	1,350	161	1,825	1,850	221	2,325	2,350	281
350	375	44	850	875	104	1,350	1,375	164	1,850	1,875	224	2,350	2,375	284
375	400	47	875	900	107	1,375	1,400	167	1,875	1,900	227	2,375	2,400	287
400	425	50	900	925	110	1,400	1,425	170	1,900	1,925	230	2,400	2,425	290
425	450	53	925	950	113	1,425	1,450	173	1,925	1,950	233	2,425	2,450	293
450	475	56	950	975	116	1,450	1,475	176	1,950	1,975	236	2,450	2,475	296
475	500	59	975	1,000	119	1,475	1,500	179	1,975	2,000	239	2,475	2,500	299
												2,500 or more		300

* **Caution** The credit allowed certain persons may be less than the amount indicated. See “Special Cases” on page 31.

Line 47 Working Families Tax Credit

Nonresidents and part-year residents – don’t fill in any amount. Only full-year residents are eligible for the working families tax credit.

Note: If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

Full-year residents – If you are married filing a joint return, read the instructions which follow.

Line 47 – Working Families Tax Credit – continued

Note: You may not claim the working families tax credit if you may be claimed as a dependent on another person’s (for example, your parent’s) income tax return.

- If the amount on line 30 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 46 of Form 1NPR. Fill in the amount of your credit on line 47 of Form 1NPR.
- If the amount on line 30 of Form 1NPR is more than \$18,000 but less than \$19,000, use the worksheet below to compute your credit.
- If the amount on line 30 of Form 1NPR is \$19,000 or more, leave line 47 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • You were a nonresident or part-year resident of Wisconsin for 2023 • Line 30 of Form 1NPR is \$18,000 or less • Line 30 of Form 1NPR is \$19,000 or more • You may be claimed as a dependent on another person’s return. 	
1. Amount from line 46 of Form 1NPR	1. _____
2. Total of the first five credits listed in the line 49 instructions	2. _____
3. Subtract line 2 from line 1	3. _____
4. Fill in \$19,000	4. _____
5. Fill in amount from line 30 of Form 1NPR	5. _____
6. Subtract line 5 from line 4	6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount	7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 47 of Form 1NPR	8. _____

Line 48 Married Couple Credit

You may claim the married couple credit if all of the following apply:

- You are married filing a joint return
- Both you and your spouse have qualified earned income taxable by Wisconsin
- You do not file federal Form 2555 or Form 2555-EZ to claim an exclusion of foreign earned income, or Form 4563 to claim an exclusion of income from sources in United States possessions

To figure the credit, fill in Schedule 2 on page 4 of Form 1NPR. Figure qualified earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

“Earned income” includes taxable wages, salaries, tips, other employee compensation, scholarships and fellowships (only amounts reported on a Form W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn’t include deferred compensation (even though it may be reported on a Form W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don’t consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

Example You are a member of the U.S. Armed Forces on active duty. You claimed a subtraction on line 52 of Schedule M for the amount of military pay you received for active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

Line 49 Nonrefundable Credits

If you are claiming any of the credits listed on the next page, you must complete Schedule CR. **Include Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC), Wisconsin Economic Development Corporation (WEDC), or Wisconsin Housing and Economic Development Authority (WHEDA) approval, certification, or allocation with Form 1NPR.** Include Schedule CF for each credit for

Line 49 – Nonrefundable Credits – continued

which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 49. See page 13 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward (Schedule CF)**
- **Water Consumption Credit Carryforward (Schedule CF)**
- **Biodiesel Fuel Production Credit Carryforward (Schedule CF)**
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward (Schedule CF)**
- **Veteran Employment Credit Carryforward (Schedule CF)**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion (Schedule CF)**
- **Schedule ES – Employee College Savings Account Contribution Credit** The employee college savings account contribution credit is available to employers who contribute an amount into an employee's college savings account. Complete Schedule ES.
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.
- **Research Facilities Credit Carryforward (Schedule CF)**
- **Schedule LI – Low-Income Housing Credit** The low-income housing credit is available to qualified development owners who are allocated a credit amount by WHEDA. Complete Schedule LI.
- **Schedule HR – Supplement to Federal Historic Rehabilitation Tax Credit** The supplement to the federal historic rehabilitation tax credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A and MA-M – Manufacturing and Agriculture Credit** The manufacturing and agricultural credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, and the manufacturing and agricultural credit is passed through to you on Schedule 5K-1 or 3K-1, you may not claim the credit to offset tax imposed on income which is taxable to the entity. See the instructions for the [Schedule MA-A](#) or [MA-M](#) for additional limitations on the allowable credit (e.g. business income limitation).
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedule R – Research Credits** The research credits are available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film Production Services Credit Carryforward – Non-Refundable Portion (Schedule CF)**
- **Schedule MS – Manufacturer's Sales Tax Credit** If you had an unused manufacturer's sales tax credit of \$25,000 or less from 1998 through 2005 that you were unable to use for 2006-2022, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Manufacturing Investment Credit Carryforward (Schedule CF)**
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **Schedule DC – Development Zones Credits** Tax credits may be available to persons doing business in Wisconsin development zones. Complete Schedule DC.
- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone or agricultural development zone. Complete Part II of Schedule DC.
- **Opportunity Zone Investment Credit Carryforward (Schedule CF)**
- **Technology Zone Credit Carryforward (Schedule CF)**

Line 49 – Nonrefundable Credits – continued

- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. Complete Schedule ED.
- **Schedule VC (Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. Complete Schedule VC.
- **Schedule VC (Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Electronic Medical Records Credit Carryforward (Schedule CF)**
- **Internet Equipment Credit Carryforward (Schedule CF)**

Line 50 Credit for Net Income Tax Paid to Another State

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 50. Be sure to enter in the space on line 50 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number “99” in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Include Schedule OS and copies of the other state’s return.

Caution Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on wages, salaries, commissions, tips, bonuses, etc. you received from employment in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state’s return that you were a Wisconsin resident when earning the wages in that state. See [Publication 121](#), *Reciprocity*, for more information.

Line 53 Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases

If you made any taxable purchases from out-of-state firms during 2023 on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 53 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, jewelry, coins purchased for more than face value, etc.

Example You purchased \$300 of clothing through a catalog or over the internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for \$15 Wisconsin tax ($\$300 \times 5\% = \15) on this purchase.

Note If you do not include an amount on line 53, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 53 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart)	x _____ %
3. Amount of sales and use tax due for 2023 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 53 of Form 1NPR	\$ _____

Line 53 – Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown below, the tax rate was 5.5% for all of 2023.

If storage, use, or consumption in 2023 was in one of the following counties, the tax rate was 5%:

Manitowoc	Winnebago	Racine	Waukesha
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Line 54 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 54a through 54h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 54a through 54h and fill in the total on line 54i.

Line 54a Endangered Resources Donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 54a.

Line 54b Cancer Research Donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 54b.

Line 54c Veterans Trust Fund Donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 54c.

Line 54d Multiple Sclerosis Donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 54d.

Line 54e Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. Armed Forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 54e.

Line 54f Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 54f.

Line 54g Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 54g.

Line 54h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 54h.

Amended return only – Fill in the amount of your donations from your original return. If you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file an amended return by October 15, 2025, or if your original return was filed after April 15, 2024, within 18 months of the date your return was filed.

Line 55 Penalties on IRAs, Other Retirement Plans, MSAs, etc.

Note

Nonresidents – don't fill in this line. *Part-year and full-year residents* – fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on IRAs, other qualified retirement plans, etc., from line 8 of federal Schedule 2 (Form 1040). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, 51, and 55 of federal Form 5329. Include only if the tax due on this form was paid separately and is not included on line 8 of your federal Schedule 2 (Form 1040).

Line 55 – Penalties on IRAs, Other Retirement Plans, MSAs, etc. – continued

- Tax on excess contributions from line 2 of federal Form 5330.
- Tax on prohibited transactions from lines 3a and 3b of federal Form 5330.
- Section 72(m)(5) excess benefits tax included on line 17j of federal Schedule 2 (Form 1040).
- Tax on Archer MSA distributions from line 9b of federal Form 8853.
- Tax on health savings account distributions from line 17b of federal Form 8889.

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 55. Multiply the amount filled in by .33 (33%) and fill in the result on line 55. If you were required to file federal Form 5329 or 5330, include a copy of your Form 5329 or 5330 with your Form 1NPR.

Note: You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the Schedule M instructions for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

Line 56 Other Penalties

If you are subject to a penalty for selling business or farming assets purchased from a related person or inconsistent estate basis reporting, or repayment of the state historic rehabilitation credit, angel investment credit, early stage seed investment credit, supplement to federal historic rehabilitation credit, or low-income housing credit, fill in the amount of the penalty or repayment on line 56. See page 9 for more information on repayment of the credits. See below for further information on the penalties.

- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if they sell or otherwise dispose of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Visit any department office or contact our Customer Service Bureau at (608) 266-2486 for information on how to compute the penalty.
- **Penalty for underpayment of taxes due to inconsistent estate basis reporting** An inconsistent estate basis reporting occurs if the property basis claimed on a Wisconsin tax return exceeds the property basis determined for federal estate tax purposes. The penalty is equal to 20% of the portion of any underpayment of taxes due to the inconsistent estate basis reporting.

Line 58 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 [or W-2c if corrected], W-2G, 1042-S, 1099-G, 1099-R, 1099-MISC, and 1099-NEC or from a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 58. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 14 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 15 of Form 1099-R.

CAUTION Nonresident entertainers who are claiming credit for cash deposit or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as withholding on line 58. Do **not** claim such amounts as estimated tax paid on line 59. Submit a copy of Form WT-11 with your Wisconsin income tax return.

DO NOT:

- Claim credit for tax withheld for other states (you must file in the other state to receive credit for the withholding)
- Claim amounts marked social security or Medicare tax withheld
- Claim credit for federal tax withheld
- Include withholding statements from other tax years
- Write on, change, or attempt to correct the amounts on your withholding statements
- Claim Wisconsin withholding from a tax-option (S) corporation or partnership, if it elected to be taxed at the entity level and claimed a refund of the pass-through withholding or a written request was submitted to apply the withholding against the tax liability at the entity level

Line 58 – Wisconsin Income Tax Withheld – continued

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read
2. Show withholding was paid to Wisconsin

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

Line 59 2023 Wisconsin Estimated Tax Paid and Amount Applied From 2022 Return

Fill in any payments you made on your 2023 estimated Wisconsin income tax (2023 Form 1-ES). This includes any extension payments made on 2023 Form 1-ES. Include any overpayment from your 2022 return that you were allowed as credit to your 2023 Wisconsin estimated tax.

Note

Check your estimated tax payments Before filling in line 59, check the amount of your estimated tax payments on the department's website at <https://www.revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx>. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

If you are married filing a joint return, fill in the total of:

- Any separate estimated tax payments made by each spouse
- Any joint estimated tax payments
- Any overpayments from your 2022 return(s) that you and your spouse were allowed as credit to 2023 Wisconsin estimated tax

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 2023.

Name change If you changed your name because of marriage or divorce, and you made estimated tax payments using your former name, paper clip a statement to the front of Form 1NPR. On the statement, explain all the payments you and your spouse made for 2023 and the name(s) and social security number(s) under which you made them.

Note

If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 59. Withholding from a pass-through entity should be included on line 58.

CAUTION Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as withholding on line 58. Do **not** claim such amounts on line 59.

Line 60 Earned Income Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

→ If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child. See instructions for Step 2 on the next page.

Note

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

Full-year residents – To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 60.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a "qualifying child").

Line 60 – Earned Income Credit – continued

Step 2 Fill in the federal earned income credit from line 27 of federal Form 1040 or 1040-SR.

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 on the previous page)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 60. This is your Wisconsin earned income credit.

What to include with your return You must include a copy of your completed federal Schedule EIC with Form 1NPR. If you used a paid preparer to complete your federal return, also include federal Form 8867. Failure to provide this information may delay your refund.

Note: If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 60. Write “EIC” in the space to the right of line 60. Complete your return through line 65 of Form 1NPR. Include a copy of your federal return (Form 1040 or 1040-SR) with your Form 1NPR.

Line 61 Farmland Preservation Credit

Nonresidents and part-year residents – don’t fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

Note: If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 17 of your Schedule FC on line 61a. Fill in the amount from line 13 of Schedule FC-A on line 61b. If you are claiming farmland preservation credit, include your completed Schedule FC or FC-A with your Form 1NPR.

Note

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

Line 62 Repayment Credit

If you repaid during 2023, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

- (1) Reforefigure your tax from the earlier year without including in income the amount you repaid in 2023.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 62 of Form 1NPR. Include a statement showing how you computed your credit.

Line 63 Homestead Credit

Nonresidents and part-year residents – don’t fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

Note: If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 63. Include your completed Schedule H with Form 1NPR.

Note

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

Line 64 Eligible Veterans and Surviving Spouses Property Tax Credit

Nonresidents – don’t fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. *Part-year and full-year residents* – read the instructions below.

Who may claim the credit An eligible unmarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note:** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

Note

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

An “eligible unmarried surviving spouse” means an unmarried surviving spouse, as certified by the Wisconsin Department of Veterans Affairs (WDVA), of an individual who meets all of the following conditions:

- Served on active duty in the U.S. Armed Forces or in forces incorporated as part of the U.S. Armed Forces or in the National Guard or a reserve component of the U.S. Armed Forces
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin
 2. Was a resident of Wisconsin at the time of their death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployment
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes
 4. Was a resident of Wisconsin at the time of their death and following the individual’s death, their spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14)

“Eligible veteran” means an individual who is certified by the WDVA as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. Armed Forces or in forces incorporated in the U.S. Armed Forces
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployment

Computing the credit The credit is equal to the property taxes paid by the claimant during the year on the claimant’s principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense. “Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multi-dwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Example: Taxpayer received a property tax bill on the house they owned in the amount of \$3,000 for the 2023 tax year on December 22, 2023. Taxpayer paid the property tax bill in 2 installments:

- \$1,500 on December 28, 2023
- \$1,500 on April 11, 2024

Taxpayer did not pay any of the 2022 property tax bill in 2023. The amount allowed for purposes of computing the veterans and surviving spouses property tax credit for 2023 is \$1,500, which is the amount they paid on December 28, 2023. The remaining amount paid on April 11, 2024, of \$1,500 may be claimed on the 2024 Wisconsin income tax return if the taxpayer is still eligible for the credit.

Complete Worksheet 1 if your principal dwelling is located on more than one acre of land.

If your property contains land assessed as a type other than residential, complete Worksheet 2. You may have to contact your municipality to find the value of land which contains multiple classifications (agricultural, undeveloped, other, etc.).

Worksheet 1 – Property Tax Bill Shows More than 1 Acre of Land	
1. Assessed value of land (from tax bill)	1. _____
2. Number of acres of land	2. _____
3. Divide line 1 by line 2	3. _____
4. Assessed value of principal dwelling	4. _____
5. Add line 3 and line 4	5. _____
6. Total assessed value of all land and improvements (from tax bill)	6. _____
7. Divide line 5 by line 6	7. _____
8. Net property taxes paid	8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit	9. _____

Worksheet 2 – Property Tax Bill Contains Nonresidential Land	
Part I	
1. Value of land from property tax bill, residential	1. _____
2. Value of land from property tax bill, other	2. _____
3. Value of land from property tax bill, undeveloped	3. _____
4. Value of land from property tax bill, agricultural	4. _____
5. Value of land from property tax bill, agricultural forest	5. _____
6. Value of land from property tax bill, forest	6. _____
7. Total value of land (add lines 1 through 6)	7. _____
Part II	
1. Value of residential land (from Part I, line 1)	1. _____
2. Number of acres of residential land.	2. _____
3. Divide line 1 by line 2	3. _____
4. Value of improvements	4. _____
5. Add lines 3 and 4	5. _____
6. Total value of all land (Part I, line 7) and improvements	6. _____
7. Divide line 5 by line 6	7. _____
8. Net property taxes paid	8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit	9. _____

Note If your property contains structures in addition to the primary dwelling, provide a copy of the assessor's report with the return.

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants in common, use only that part of property taxes paid that reflects the ownership percentage of the claimant. (See **Exceptions** below.)

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and spouse as joint tenants, tenants in common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling (subject to the 1-acre limitation).
- *Married filing a separate return* If property is owned by an eligible veteran and spouse as joint tenants, tenants in common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the 1-acre limitation).

Line 64 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, “property taxes” include monthly mobile home municipal permit fees you paid to the municipality. If you paid the fee directly to the landowner, or community licensee, include proof of payment by the landowner or community licensee to the municipality.

If you did not own your principal dwelling but were required to pay the property taxes as rent, you may claim the credit based on the property taxes paid during the year if all of the following are met:

- The rental unit must be the principal dwelling of the eligible veteran or surviving spouse
- The principal dwelling must be located in Wisconsin
- The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord
- The eligible veteran or surviving spouse must pay the property taxes directly to the municipality

A copy of the agreement with the landlord and proof of payment to the municipality must be included with the Wisconsin income tax return.

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of eligibility for the credit If you did not claim the credit in a prior year, before claiming the credit for 2023, you must request certification from the WDVA indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran’s DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran’s death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the internet at dva.wi.gov/Pages/home.aspx. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, Attn: Wisconsin Veterans Property Tax Credit, 201 W. Washington Ave., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

Note: You do not have to obtain certification from the WDVA for 2023 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to include a certification with your return.

What to include Include a copy of your property tax bill, proof of payment made in 2023, and the certification (if required) received from the WDVA with your return.

Line 65 Refundable Credits from Schedule CR

If you are claiming any of the following refundable credits, you must complete Schedule CR. **Include Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 40 of Schedule CR on line 65. See page 13 for information on obtaining Schedule CR.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. Complete Schedule EC.
- **Schedule JT – Jobs Tax Credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.
- **Schedule BD – Business Development Credit** The credit is based on wages paid to eligible employees, training costs, and personal and real property investment. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule BD.
- **Schedule R – Research Credits** The research credits are available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.

Line 65 – Refundable Credits from Schedule CR - continued

- **Schedule EIT – Electronics and Information Technology Manufacturing Zone Credit** The credit is based on payroll and capital expenditures in the zone. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule EIT.

Note

No interest is paid on refunds issued for the enterprise zone jobs credit, jobs tax credit, business development credit, or electronics and information technology manufacturing zone credit.

Line 66 Amount Previously Paid

Amended return only – Complete this line only if this is an amended 2023 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2023 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

Line 68 Amount Previously Refunded

Amended return only – Complete this line only if this is an amended 2023 Form 1NPR. Fill in the refund from your original 2023 return (not including the amount applied to your 2024 estimated tax). This is generally the amount from line 71 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2023 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 66 instead of line 68.

Line 70 Amount You Overpaid

If line 69 is more than line 57, subtract line 57 from line 69 and fill in the difference on line 70. This is the amount you overpaid.

Amended return only – If the amount on line 70 (amount you overpaid) is less than the amount applied to your estimated tax on line 72, do not complete line 70. Instead, subtract line 70 from line 72 and fill in the result on line 73. This is the amount you owe.

Note: If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 74 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 70, reduce the amount on line 70 by the amount of underpayment interest on line 74.

Line 71 Refund

Fill in on line 71 the amount from line 70 that you want refunded to you. The department may not issue a refund before March 1 unless both the individual and the individual’s employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

Note: If you are divorced, see item 7 on page 7. You may be required to include a copy of your judgment of divorce with your return.

Note: If appropriate, we will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 2023 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date an original return was filed, whichever is later, (2) a refund due from the homestead credit, enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2024 estimated tax.

Line 72 Amount Applied to 2024 Estimated Tax

Fill in on line 72 the amount, if any, of the overpayment on line 70 you want applied to your 2024 estimated tax.

If you are married filing a joint return, we will apply the amount on line 72 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 72 to your separate estimated tax.

Line 72 – Applied to Estimated Tax – continued

Amended return only – If this is an amended return, the amount to fill in on line 72 will generally be the amount to be applied to your 2024 estimated tax from line 72 of your original Form 1NPR. However, if you file your amended return by January 15, 2025, you may increase or reduce this amount.

Line 73 Amount You Underpaid

If the amount on line 57 is more than the amount on line 69, subtract line 69 from line 57 and fill in the difference on line 73. This is the amount you underpaid.

Note Interest on any tax due is 12% per year from the due date of your 2023 return. If you owe any interest, figure the interest on the amount of tax you underpaid. Enter the amount of interest on line 76. Do not include amount of interest in the total on either line 73 or 75.

Amended return only – If the amount on line 57 is more than the amount on line 69, subtract line 69 from line 57 and add the amount on line 72 (amount applied to estimated tax) to the result. This is the amount you underpaid. Fill in the amount you underpaid on line 73.

Note If the amount you underpaid with your return is \$500 or more or you made late estimated tax payments, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 74 instructions to see if you owe underpayment interest.

Line 74 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see **Estimated Tax Payments Required for Next Year** on page 11.

Underpayment interest applies if either of the following occurs:

- Line 73 is at least \$500 and it is more than 10% of the tax shown on your return.
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 52 minus the amounts on lines 60 through 65.

Exceptions You will not owe underpayment interest if your 2022 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND either of the following applies:

1. **You were a Wisconsin resident for all of 2022**, and you had no tax liability for 2022.
2. The amounts on lines 58 and 59 on your 2023 return are at least as much as the tax shown on your 2022 return. This exception does not apply if you did not file a 2022 Wisconsin return. Your estimated tax payments for 2023 must have been made on time and for the required amount.

The “tax shown on your 2022 return” is the amount on line 52 minus the amounts on lines 60 through 65.

Note Fill in the exception code in the brackets to the left of line 74 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See [Schedule U Underpayment of Estimated Tax by Individuals and Fiduciaries](#), and its instructions for further information on the exception codes.

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2024. Qualified farmers and fishers must fill in exception code “04” in the brackets to the left of line 74. Failure to fill in the exception code may result in an assessment for underpayment interest.

Line 74 – Underpayment Interest – continued

Figuring underpayment interest

If the **Exceptions** on the previous page do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 74. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 70. Include Schedule U with your Form 1NPR.

Amended return only – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, include a corrected Schedule U with Form 1NPR. Fill in the appropriate exception code in the brackets on line 74 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 74. If the amount of underpayment interest is reduced, put a minus sign (-) in front of the amount on line 74.

If line 70 of Form 1NPR shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 74 to the amount on line 70 of Form 1NPR. Adjust lines 71 and 72 accordingly.

If line 73 of Form 1NPR shows an underpayment and you are reducing the amount of underpayment interest, add the amount on line 74 to the amount on line 73 of Form 1NPR. If the sum of lines 73 and 74 is greater than zero, enter the net amount on line 75. If the sum of lines 73 and 74 is less than zero, enter the net amount on line 70 as a positive number and complete lines 71 and 72 accordingly. **Note:** You may still owe interest (line 76) on the amount of tax you underpaid even if the sum of lines 73 and 74 is zero or an overpayment.

Line 75 Amount You Owe

Add lines 73 and 74 and enter the amount on line 75. The amount on lines 75 and 76 is the total amount you owe.

You can pay online or by check, money order, or credit card. **Do not** include any 2024 estimated tax payments in your check, money order, or amount you charge. Instead, make the estimated tax payments separately.

To pay online Go to the department's website at: <https://tap.revenue.wi.gov/pay/>.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer's name on the memo line of the check.

If you e-filed your return and are paying by check or money order, attach your payment to Form PV. Mail Form PV and your payment to the address shown on Form PV. You can get this form by using our [electronic payment interactive voucher](#) on our website.

Other payment methods You may also pay by credit card (MasterCard®, American Express®, Visa®, or Discover®), Apple Pay, or PayPal. To pay using one of these methods, go to the department's website at <https://tap.revenue.wi.gov/pay>. You will be redirected to the department's third-party processor at the appropriate step. A \$1 transaction fee plus a processing fee of 2.25% will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. For the most up to date information, see the department's webpage for [Credit Card and Other Payment Options](#).

Installment payments If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount.

For more information concerning payments, go to www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx. To obtain the Payment Plan Request (Form A-771) go to <https://www.revenue.wi.gov/DORForms/a-771.pdf>. To file an installment agreement request electronically, go to <https://www.revenue.wi.gov/Pages/HTML/payplan.aspx>.

Line 75—Amount You Owe — continued

Note: Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the IRS to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

Line 76 Interest

Interest on the amount you underpaid is 12% per year from the due date of your 2023 return. Figure the interest on the underpayment from line 73. Enter the amount of interest on line 76. Do not include this interest in the total on line 73 or 75.

■ **Third party designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2023 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

If you check “Yes,” you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return
- Call the department for information about the processing of your return or the status of your refund or payment(s)
- Respond to certain department notices about math errors, offsets, and return preparation

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit [Form A-222, Power of Attorney](#).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2024 tax return. This is April 15, 2025, for most people.

■ **Sign and date your return** Sign and date your return in the space provided on page 4. Form 1NPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

■ **Wisconsin Identity Protection PIN** If you received a Wisconsin Identity Protection PIN from the Department of Revenue, enter it in the Wisconsin Identity Protection PIN spaces provided to the right of your signature. You must correctly enter all seven characters of your Wisconsin Identity Protection PIN. If you didn’t receive a Wisconsin Identity Protection PIN, leave these spaces blank. **Caution:** This Wisconsin Identity Protection PIN is different from any Identity Protection PIN you may have received from the IRS.

If you and your spouse are filing a claim together and both the claimant and the claimant’s spouse receive a Wisconsin Identity Protection PIN, enter both Wisconsin Identity Protection PINs in the spaces provided. For more information, see our Wisconsin Identity Protection PIN common questions at revenue.wi.gov/Pages/FAQS/IP-PIN.aspx.

2023 Standard Deduction Table For Form 1NPR Filers

Caution Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 34b.

If your federal income (line 31 of Form 1NPR) is—		And you are —				If your federal income (line 31 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is—						Your standard deduction is—			
0	12,599	12,760	23,620	11,220	16,480	42,000	42,500	9,898	20,515	5,356	11,110
12,599	13,000	12,760	23,620	11,181	16,480	42,500	43,000	9,838	20,416	5,257	10,998
13,000	13,500	12,760	23,620	11,091	16,480	43,000	43,500	9,778	20,317	5,158	10,885
13,500	14,000	12,760	23,620	10,993	16,480	43,500	44,000	9,718	20,218	5,059	10,772
14,000	14,500	12,760	23,620	10,894	16,480	44,000	44,500	9,658	20,119	4,960	10,660
14,500	15,000	12,760	23,620	10,795	16,480	44,500	45,000	9,598	20,020	4,861	10,547
15,000	15,500	12,760	23,620	10,696	16,480	45,000	45,500	9,538	19,922	4,762	10,435
15,500	16,000	12,760	23,620	10,597	16,480	45,500	46,000	9,478	19,823	4,664	10,322
16,000	16,500	12,760	23,620	10,498	16,480	46,000	46,500	9,418	19,724	4,565	10,210
16,500	17,000	12,760	23,620	10,399	16,480	46,500	47,000	9,358	19,625	4,466	10,097
17,000	17,500	12,760	23,620	10,300	16,480	47,000	47,500	9,298	19,526	4,367	9,984
17,500	18,000	12,760	23,620	10,201	16,480	47,500	48,000	9,238	19,427	4,268	9,872
18,000	18,500	12,760	23,620	10,103	16,480	48,000	48,500	9,178	19,328	4,169	9,759
18,500	19,000	12,718	23,620	10,004	16,401	48,500	49,000	9,118	19,229	4,070	9,647
19,000	19,500	12,658	23,620	9,905	16,289	49,000	49,500	9,058	19,130	3,971	9,534
19,500	20,000	12,598	23,620	9,806	16,176	49,500	50,000	8,998	19,032	3,872	9,422
20,000	20,500	12,538	23,620	9,707	16,063	50,000	50,500	8,938	18,933	3,774	9,309
20,500	21,000	12,478	23,620	9,608	15,951	50,500	51,000	8,878	18,834	3,675	9,196
21,000	21,500	12,418	23,620	9,509	15,838	51,000	51,500	8,818	18,735	3,576	9,084
21,500	22,000	12,358	23,620	9,410	15,726	51,500	52,000	8,758	18,636	3,477	8,971
22,000	22,500	12,298	23,620	9,311	15,613	52,000	52,500	8,698	18,537	3,378	8,859
22,500	23,000	12,238	23,620	9,213	15,501	52,500	53,000	8,638	18,438	3,279	8,746
23,000	23,500	12,178	23,620	9,114	15,388	53,000	53,500	8,578	18,339	3,180	8,634
23,500	24,000	12,118	23,620	9,015	15,275	53,500	54,000	8,518	18,240	3,081	8,521
24,000	24,500	12,058	23,620	8,916	15,163	54,000	54,500	8,458	18,141	2,982	8,458
24,500	25,000	11,998	23,620	8,817	15,050	54,500	55,000	8,398	18,043	2,884	8,398
25,000	25,500	11,938	23,620	8,718	14,938	55,000	55,500	8,338	17,944	2,785	8,338
25,500	26,000	11,878	23,620	8,619	14,825	55,500	56,000	8,278	17,845	2,686	8,278
26,000	26,500	11,818	23,620	8,520	14,713	56,000	56,500	8,218	17,746	2,587	8,218
26,500	27,000	11,758	23,580	8,421	14,600	56,500	57,000	8,158	17,647	2,488	8,158
27,000	27,500	11,698	23,482	8,323	14,487	57,000	57,500	8,098	17,548	2,389	8,098
27,500	28,000	11,638	23,383	8,224	14,375	57,500	58,000	8,038	17,449	2,290	8,038
28,000	28,500	11,578	23,284	8,125	14,262	58,000	58,500	7,978	17,350	2,191	7,978
28,500	29,000	11,518	23,185	8,026	14,150	58,500	59,000	7,918	17,251	2,092	7,918
29,000	29,500	11,458	23,086	7,927	14,037	59,000	59,500	7,858	17,153	1,994	7,858
29,500	30,000	11,398	22,987	7,828	13,925	59,500	60,000	7,798	17,054	1,895	7,798
30,000	30,500	11,338	22,888	7,729	13,812	60,000	60,500	7,738	16,955	1,796	7,738
30,500	31,000	11,278	22,789	7,630	13,699	60,500	61,000	7,678	16,856	1,697	7,678
31,000	31,500	11,218	22,690	7,531	13,587	61,000	61,500	7,618	16,757	1,598	7,618
31,500	32,000	11,158	22,592	7,433	13,474	61,500	62,000	7,558	16,658	1,499	7,558
32,000	32,500	11,098	22,493	7,334	13,362	62,000	62,500	7,498	16,559	1,400	7,498
32,500	33,000	11,038	22,394	7,235	13,249	62,500	63,000	7,438	16,460	1,301	7,438
33,000	33,500	10,978	22,295	7,136	13,137	63,000	63,500	7,378	16,361	1,202	7,378
33,500	34,000	10,918	22,196	7,037	13,024	63,500	64,000	7,318	16,263	1,104	7,318
34,000	34,500	10,858	22,097	6,938	12,911	64,000	64,500	7,258	16,164	1,005	7,258
34,500	35,000	10,798	21,998	6,839	12,799	64,500	65,000	7,198	16,065	906	7,198
35,000	35,500	10,738	21,899	6,740	12,686	65,000	65,500	7,138	15,966	807	7,138
35,500	36,000	10,678	21,800	6,641	12,574	65,500	66,000	7,078	15,867	708	7,078
36,000	36,500	10,618	21,702	6,543	12,461	66,000	66,500	7,018	15,768	609	7,018
36,500	37,000	10,558	21,603	6,444	12,348	66,500	67,000	6,958	15,669	510	6,958
37,000	37,500	10,498	21,504	6,345	12,236	67,000	67,500	6,898	15,570	411	6,898
37,500	38,000	10,438	21,405	6,246	12,123	67,500	68,000	6,838	15,471	312	6,838
38,000	38,500	10,378	21,306	6,147	12,011	68,000	68,500	6,778	15,373	214	6,778
38,500	39,000	10,318	21,207	6,048	11,898	68,500	69,000	6,718	15,274	115	6,718
39,000	39,500	10,258	21,108	5,949	11,786	69,000	69,500	6,658	15,175	16	6,658
39,500	40,000	10,198	21,009	5,850	11,673	69,500	70,000	6,598	15,076	0	6,598
40,000	40,500	10,138	20,910	5,751	11,560	70,000	70,500	6,538	14,977	0	6,538
40,500	41,000	10,078	20,812	5,652	11,448	70,500	71,000	6,478	14,878	0	6,478
41,000	41,500	10,018	20,713	5,554	11,335	71,000	71,500	6,418	14,779	0	6,418
41,500	42,000	9,958	20,614	5,455	11,223	71,500	72,000	6,358	14,680	0	6,358

2023 Standard Deduction Table For Form 1NPR Filers

(continued from page 48)

If your federal income (line 31 of Form 1NPR) is—		And you are —				If your federal income (line 31 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is—						Your standard deduction is—			
72,000	72,500	6,298	14,581	0	6,298	102,000	102,500	2,698	8,648	0	2,698
72,500	73,000	6,238	14,483	0	6,238	102,500	103,000	2,638	8,549	0	2,638
73,000	73,500	6,178	14,384	0	6,178	103,000	103,500	2,578	8,450	0	2,578
73,500	74,000	6,118	14,285	0	6,118	103,500	104,000	2,518	8,351	0	2,518
74,000	74,500	6,058	14,186	0	6,058	104,000	104,500	2,458	8,252	0	2,458
74,500	75,000	5,998	14,087	0	5,998	104,500	105,000	2,398	8,154	0	2,398
75,000	75,500	5,938	13,988	0	5,938	105,000	105,500	2,338	8,055	0	2,338
75,500	76,000	5,878	13,889	0	5,878	105,500	106,000	2,278	7,956	0	2,278
76,000	76,500	5,818	13,790	0	5,818	106,000	106,500	2,218	7,857	0	2,218
76,500	77,000	5,758	13,691	0	5,758	106,500	107,000	2,158	7,758	0	2,158
77,000	77,500	5,698	13,593	0	5,698	107,000	107,500	2,098	7,659	0	2,098
77,500	78,000	5,638	13,494	0	5,638	107,500	108,000	2,038	7,560	0	2,038
78,000	78,500	5,578	13,395	0	5,578	108,000	108,500	1,978	7,461	0	1,978
78,500	79,000	5,518	13,296	0	5,518	108,500	109,000	1,918	7,362	0	1,918
79,000	79,500	5,458	13,197	0	5,458	109,000	109,500	1,858	7,264	0	1,858
79,500	80,000	5,398	13,098	0	5,398	109,500	110,000	1,798	7,165	0	1,798
80,000	80,500	5,338	12,999	0	5,338	110,000	110,500	1,738	7,066	0	1,738
80,500	81,000	5,278	12,900	0	5,278	110,500	111,000	1,678	6,967	0	1,678
81,000	81,500	5,218	12,801	0	5,218	111,000	111,500	1,618	6,868	0	1,618
81,500	82,000	5,158	12,703	0	5,158	111,500	112,000	1,558	6,769	0	1,558
82,000	82,500	5,098	12,604	0	5,098	112,000	112,500	1,498	6,670	0	1,498
82,500	83,000	5,038	12,505	0	5,038	112,500	113,000	1,438	6,571	0	1,438
83,000	83,500	4,978	12,406	0	4,978	113,000	113,500	1,378	6,472	0	1,378
83,500	84,000	4,918	12,307	0	4,918	113,500	114,000	1,318	6,374	0	1,318
84,000	84,500	4,858	12,208	0	4,858	114,000	114,500	1,258	6,275	0	1,258
84,500	85,000	4,798	12,109	0	4,798	114,500	115,000	1,198	6,176	0	1,198
85,000	85,500	4,738	12,010	0	4,738	115,000	115,500	1,138	6,077	0	1,138
85,500	86,000	4,678	11,911	0	4,678	115,500	116,000	1,078	5,978	0	1,078
86,000	86,500	4,618	11,813	0	4,618	116,000	116,500	1,018	5,879	0	1,018
86,500	87,000	4,558	11,714	0	4,558	116,500	117,000	958	5,780	0	958
87,000	87,500	4,498	11,615	0	4,498	117,000	117,500	898	5,681	0	898
87,500	88,000	4,438	11,516	0	4,438	117,500	118,000	838	5,582	0	838
88,000	88,500	4,378	11,417	0	4,378	118,000	118,500	778	5,484	0	778
88,500	89,000	4,318	11,318	0	4,318	118,500	119,000	718	5,385	0	718
89,000	89,500	4,258	11,219	0	4,258	119,000	119,500	658	5,286	0	658
89,500	90,000	4,198	11,120	0	4,198	119,500	120,000	598	5,187	0	598
90,000	90,500	4,138	11,021	0	4,138	120,000	120,500	538	5,088	0	538
90,500	91,000	4,078	10,923	0	4,078	120,500	121,000	478	4,989	0	478
91,000	91,500	4,018	10,824	0	4,018	121,000	121,500	418	4,890	0	418
91,500	92,000	3,958	10,725	0	3,958	121,500	122,000	358	4,791	0	358
92,000	92,500	3,898	10,626	0	3,898	122,000	122,500	298	4,692	0	298
92,500	93,000	3,838	10,527	0	3,838	122,500	123,000	238	4,594	0	238
93,000	93,500	3,778	10,428	0	3,778	123,000	123,500	178	4,495	0	178
93,500	94,000	3,718	10,329	0	3,718	123,500	124,000	118	4,396	0	118
94,000	94,500	3,658	10,230	0	3,658	124,000	124,500	58	4,297	0	58
94,500	95,000	3,598	10,131	0	3,598	124,500	125,000	0	4,198	0	0
95,000	95,500	3,538	10,033	0	3,538	125,000	125,500	0	4,099	0	0
95,500	96,000	3,478	9,934	0	3,478	125,500	126,000	0	4,000	0	0
96,000	96,500	3,418	9,835	0	3,418	126,000	126,500	0	3,901	0	0
96,500	97,000	3,358	9,736	0	3,358	126,500	127,000	0	3,802	0	0
97,000	97,500	3,298	9,637	0	3,298	127,000	127,500	0	3,704	0	0
97,500	98,000	3,238	9,538	0	3,238	127,500	128,000	0	3,605	0	0
98,000	98,500	3,178	9,439	0	3,178	128,000	128,500	0	3,506	0	0
98,500	99,000	3,118	9,340	0	3,118	128,500	129,000	0	3,407	0	0
99,000	99,500	3,058	9,241	0	3,058	129,000	129,500	0	3,308	0	0
99,500	100,000	2,998	9,143	0	2,998	129,500	130,000	0	3,209	0	0
100,000	100,500	2,938	9,044	0	2,938	130,000	130,500	0	3,110	0	0
100,500	101,000	2,878	8,945	0	2,878	130,500	131,000	0	3,011	0	0
101,000	101,500	2,818	8,846	0	2,818	131,000	131,500	0	2,912	0	0
101,500	102,000	2,758	8,747	0	2,758	131,500	132,000	0	2,814	0	0

Continued on page 50

2023 Standard Deduction Table For Form 1NPR Filers

(continued from page 49)

If your federal income (line 31 of Form 1NPR) is—		And you are —				If your federal income (line 31 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
		Your standard deduction is—						Your standard deduction is—			
132,000	132,500	0	2,715	0	0						
132,500	133,000	0	2,616	0	0						
133,000	133,500	0	2,517	0	0						
133,500	134,000	0	2,418	0	0						
134,000	134,500	0	2,319	0	0						
134,500	135,000	0	2,220	0	0						
135,000	135,500	0	2,121	0	0						
135,500	136,000	0	2,022	0	0						
136,000	136,500	0	1,924	0	0						
136,500	137,000	0	1,825	0	0						
137,000	137,500	0	1,726	0	0						
137,500	138,000	0	1,627	0	0						
138,000	138,500	0	1,528	0	0						
138,500	139,000	0	1,429	0	0						
139,000	139,500	0	1,330	0	0						
139,500	140,000	0	1,231	0	0						
140,000	140,500	0	1,132	0	0						
140,500	141,000	0	1,034	0	0						
141,000	141,500	0	935	0	0						
141,500	142,000	0	836	0	0						
142,000	142,500	0	737	0	0						
142,500	143,000	0	638	0	0						
143,000	143,500	0	539	0	0						
143,500	144,000	0	440	0	0						
144,000	144,500	0	341	0	0						
144,500	145,000	0	242	0	0						
145,000	145,500	0	144	0	0						
145,500	145,976	0	47	0	0						
145,976	or over	0	0	0	0						

2023 TAX TABLE FOR FORM 1NPR FILERS

Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 57.

Example The Smiths are filing a joint return. Their income on line 37 of Form 1NPR is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,095. This is the tax amount they must write on line 38 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	28,600	1,140	1,090	1,264
28,600	28,700	1,145	1,095	1,270
28,700	28,800	1,151	1,099	1,275
28,800	28,900	1,156	1,104	1,280
28,900	29,000	1,161	1,108	1,286

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
					3,000						7,000			
					3,000	3,100	107	107	107	7,000	7,100	247	247	247
					3,100	3,200	110	110	110	7,100	7,200	250	250	250
					3,200	3,300	114	114	114	7,200	7,300	254	254	254
					3,300	3,400	117	117	117	7,300	7,400	257	257	257
					3,400	3,500	121	121	121	7,400	7,500	261	261	261
					3,500	3,600	124	124	124	7,500	7,600	264	264	264
					3,600	3,700	128	128	128	7,600	7,700	268	268	268
					3,700	3,800	131	131	131	7,700	7,800	271	271	271
					3,800	3,900	135	135	135	7,800	7,900	275	275	275
					3,900	4,000	138	138	138	7,900	8,000	278	278	278
					4,000						8,000			
0	20	0	0	0	4,000	4,100	142	142	142	8,000	8,100	282	282	282
20	40	1	1	1	4,100	4,200	145	145	145	8,100	8,200	285	285	285
40	100	2	2	2	4,200	4,300	149	149	149	8,200	8,300	289	289	289
100	200	5	5	5	4,300	4,400	152	152	152	8,300	8,400	292	292	292
200	300	9	9	9	4,400	4,500	156	156	156	8,400	8,500	296	296	296
300	400	12	12	12	4,500	4,600	159	159	159	8,500	8,600	299	299	299
400	500	16	16	16	4,600	4,700	163	163	163	8,600	8,700	303	303	303
500	600	19	19	19	4,700	4,800	166	166	166	8,700	8,800	306	306	306
600	700	23	23	23	4,800	4,900	170	170	170	8,800	8,900	310	310	310
700	800	26	26	26	4,900	5,000	173	173	173	8,900	9,000	313	313	313
800	900	30	30	30										
900	1,000	33	33	33										
					5,000						9,000			
1,000	1,100	37	37	37	5,000	5,100	177	177	177	9,000	9,100	317	317	317
1,100	1,200	40	40	40	5,100	5,200	180	180	180	9,100	9,200	320	320	320
1,200	1,300	44	44	44	5,200	5,300	184	184	184	9,200	9,300	324	324	324
1,300	1,400	47	47	47	5,300	5,400	187	187	187	9,300	9,400	327	327	327
1,400	1,500	51	51	51	5,400	5,500	191	191	191	9,400	9,500	331	331	331
1,500	1,600	54	54	54	5,500	5,600	194	194	194	9,500	9,600	334	334	334
1,600	1,700	58	58	58	5,600	5,700	198	198	198	9,600	9,700	338	338	338
1,700	1,800	61	61	61	5,700	5,800	201	201	201	9,700	9,800	341	341	341
1,800	1,900	65	65	65	5,800	5,900	205	205	205	9,800	9,900	345	345	345
1,900	2,000	68	68	68	5,900	6,000	208	208	208	9,900	10,000	348	348	348
					6,000						10,000			
2,000	2,100	72	72	72	6,000	6,100	212	212	212	10,000	10,100	352	352	352
2,100	2,200	75	75	75	6,100	6,200	215	215	215	10,100	10,200	355	355	355
2,200	2,300	79	79	79	6,200	6,300	219	219	219	10,200	10,300	359	359	359
2,300	2,400	82	82	82	6,300	6,400	222	222	222	10,300	10,400	362	362	362
2,400	2,500	86	86	86	6,400	6,500	226	226	226	10,400	10,500	366	366	366
2,500	2,600	89	89	89	6,500	6,600	229	229	229	10,500	10,600	369	369	369
2,600	2,700	93	93	93	6,600	6,700	233	233	233	10,600	10,700	373	373	373
2,700	2,800	96	96	96	6,700	6,800	236	236	236	10,700	10,800	376	376	376
2,800	2,900	100	100	100	6,800	6,900	240	240	240	10,800	10,900	380	380	380
2,900	3,000	103	103	103	6,900	7,000	243	243	243	10,900	11,000	383	383	383

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
11,000					17,000					23,000				
11,000	11,100	387	387	403	17,000	17,100	626	597	667	23,000	23,100	890	848	973
11,100	11,200	390	390	408	17,100	17,200	630	600	672	23,100	23,200	894	853	978
11,200	11,300	394	394	412	17,200	17,300	635	604	676	23,200	23,300	899	857	984
11,300	11,400	397	397	417	17,300	17,400	639	607	681	23,300	23,400	903	862	989
11,400	11,500	401	401	421	17,400	17,500	644	611	685	23,400	23,500	908	866	994
11,500	11,600	404	404	425	17,500	17,600	648	614	689	23,500	23,600	912	870	999
11,600	11,700	408	408	430	17,600	17,700	652	618	694	23,600	23,700	916	875	1,005
11,700	11,800	411	411	434	17,700	17,800	657	621	698	23,700	23,800	921	879	1,010
11,800	11,900	415	415	439	17,800	17,900	661	625	703	23,800	23,900	925	884	1,015
11,900	12,000	418	418	443	17,900	18,000	666	628	707	23,900	24,000	930	888	1,021
12,000					18,000					24,000				
12,000	12,100	422	422	447	18,000	18,100	670	632	711	24,000	24,100	934	892	1,026
12,100	12,200	425	425	452	18,100	18,200	674	635	716	24,100	24,200	938	897	1,031
12,200	12,300	429	429	456	18,200	18,300	679	639	720	24,200	24,300	943	901	1,037
12,300	12,400	432	432	461	18,300	18,400	683	642	725	24,300	24,400	947	906	1,042
12,400	12,500	436	436	465	18,400	18,500	688	646	729	24,400	24,500	952	910	1,047
12,500	12,600	439	439	469	18,500	18,600	692	650	734	24,500	24,600	956	914	1,052
12,600	12,700	443	443	474	18,600	18,700	696	655	740	24,600	24,700	960	919	1,058
12,700	12,800	446	446	478	18,700	18,800	701	659	745	24,700	24,800	965	923	1,063
12,800	12,900	450	450	483	18,800	18,900	705	664	750	24,800	24,900	969	928	1,068
12,900	13,000	453	453	487	18,900	19,000	710	668	756	24,900	25,000	974	932	1,074
13,000					19,000					25,000				
13,000	13,100	457	457	491	19,000	19,100	714	672	761	25,000	25,100	978	936	1,079
13,100	13,200	460	460	496	19,100	19,200	718	677	766	25,100	25,200	982	941	1,084
13,200	13,300	464	464	500	19,200	19,300	723	681	772	25,200	25,300	987	945	1,090
13,300	13,400	467	467	505	19,300	19,400	727	686	777	25,300	25,400	991	950	1,095
13,400	13,500	471	471	509	19,400	19,500	732	690	782	25,400	25,500	996	954	1,100
13,500	13,600	474	474	513	19,500	19,600	736	694	787	25,500	25,600	1,000	958	1,105
13,600	13,700	478	478	518	19,600	19,700	740	699	793	25,600	25,700	1,004	963	1,111
13,700	13,800	481	481	522	19,700	19,800	745	703	798	25,700	25,800	1,009	967	1,116
13,800	13,900	485	485	527	19,800	19,900	749	708	803	25,800	25,900	1,013	972	1,121
13,900	14,000	490	488	531	19,900	20,000	754	712	809	25,900	26,000	1,018	976	1,127
14,000					20,000					26,000				
14,000	14,100	494	492	535	20,000	20,100	758	716	814	26,000	26,100	1,022	980	1,132
14,100	14,200	498	495	540	20,100	20,200	762	721	819	26,100	26,200	1,026	985	1,137
14,200	14,300	503	499	544	20,200	20,300	767	725	825	26,200	26,300	1,031	989	1,143
14,300	14,400	507	502	549	20,300	20,400	771	730	830	26,300	26,400	1,035	994	1,148
14,400	14,500	512	506	553	20,400	20,500	776	734	835	26,400	26,500	1,040	998	1,153
14,500	14,600	516	509	557	20,500	20,600	780	738	840	26,500	26,600	1,044	1,002	1,158
14,600	14,700	520	513	562	20,600	20,700	784	743	846	26,600	26,700	1,048	1,007	1,164
14,700	14,800	525	516	566	20,700	20,800	789	747	851	26,700	26,800	1,053	1,011	1,169
14,800	14,900	529	520	571	20,800	20,900	793	752	856	26,800	26,900	1,057	1,016	1,174
14,900	15,000	534	523	575	20,900	21,000	798	756	862	26,900	27,000	1,062	1,020	1,180
15,000					21,000					27,000				
15,000	15,100	538	527	579	21,000	21,100	802	760	867	27,000	27,100	1,066	1,024	1,185
15,100	15,200	542	530	584	21,100	21,200	806	765	872	27,100	27,200	1,070	1,029	1,190
15,200	15,300	547	534	588	21,200	21,300	811	769	878	27,200	27,300	1,075	1,033	1,196
15,300	15,400	551	537	593	21,300	21,400	815	774	883	27,300	27,400	1,079	1,038	1,201
15,400	15,500	556	541	597	21,400	21,500	820	778	888	27,400	27,500	1,084	1,042	1,206
15,500	15,600	560	544	601	21,500	21,600	824	782	893	27,500	27,600	1,088	1,046	1,211
15,600	15,700	564	548	606	21,600	21,700	828	787	899	27,600	27,700	1,092	1,051	1,217
15,700	15,800	569	551	610	21,700	21,800	833	791	904	27,700	27,800	1,098	1,055	1,222
15,800	15,900	573	555	615	21,800	21,900	837	796	909	27,800	27,900	1,103	1,060	1,227
15,900	16,000	578	558	619	21,900	22,000	842	800	915	27,900	28,000	1,108	1,064	1,233
16,000					22,000					28,000				
16,000	16,100	582	562	623	22,000	22,100	846	804	920	28,000	28,100	1,114	1,068	1,238
16,100	16,200	586	565	628	22,100	22,200	850	809	925	28,100	28,200	1,119	1,073	1,243
16,200	16,300	591	569	632	22,200	22,300	855	813	931	28,200	28,300	1,124	1,077	1,249
16,300	16,400	595	572	637	22,300	22,400	859	818	936	28,300	28,400	1,130	1,082	1,254
16,400	16,500	600	576	641	22,400	22,500	864	822	941	28,400	28,500	1,135	1,086	1,259
16,500	16,600	604	579	645	22,500	22,600	868	826	946	28,500	28,600	1,140	1,090	1,264
16,600	16,700	608	583	650	22,600	22,700	872	831	952	28,600	28,700	1,145	1,095	1,270
16,700	16,800	613	586	654	22,700	22,800	877	835	957	28,700	28,800	1,151	1,099	1,275
16,800	16,900	617	590	659	22,800	22,900	881	840	962	28,800	28,900	1,156	1,104	1,280
16,900	17,000	622	593	663	22,900	23,000	886	844	968	28,900	29,000	1,161	1,108	1,286

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
29,000					35,000					41,000				
29,000	29,100	1,167	1,112	1,291	35,000	35,100	1,485	1,376	1,609	41,000	41,100	1,803	1,678	1,927
29,100	29,200	1,172	1,117	1,296	35,100	35,200	1,490	1,381	1,614	41,100	41,200	1,808	1,684	1,932
29,200	29,300	1,177	1,121	1,302	35,200	35,300	1,495	1,385	1,620	41,200	41,300	1,813	1,689	1,938
29,300	29,400	1,183	1,126	1,307	35,300	35,400	1,501	1,390	1,625	41,300	41,400	1,819	1,694	1,943
29,400	29,500	1,188	1,130	1,312	35,400	35,500	1,506	1,394	1,630	41,400	41,500	1,824	1,700	1,948
29,500	29,600	1,193	1,134	1,317	35,500	35,600	1,511	1,398	1,635	41,500	41,600	1,829	1,705	1,953
29,600	29,700	1,198	1,139	1,323	35,600	35,700	1,516	1,403	1,641	41,600	41,700	1,834	1,710	1,959
29,700	29,800	1,204	1,143	1,328	35,700	35,800	1,522	1,407	1,646	41,700	41,800	1,840	1,715	1,964
29,800	29,900	1,209	1,148	1,333	35,800	35,900	1,527	1,412	1,651	41,800	41,900	1,845	1,721	1,969
29,900	30,000	1,214	1,152	1,339	35,900	36,000	1,532	1,416	1,657	41,900	42,000	1,850	1,726	1,975
30,000					36,000					42,000				
30,000	30,100	1,220	1,156	1,344	36,000	36,100	1,538	1,420	1,662	42,000	42,100	1,856	1,731	1,980
30,100	30,200	1,225	1,161	1,349	36,100	36,200	1,543	1,425	1,667	42,100	42,200	1,861	1,737	1,985
30,200	30,300	1,230	1,165	1,355	36,200	36,300	1,548	1,429	1,673	42,200	42,300	1,866	1,742	1,991
30,300	30,400	1,236	1,170	1,360	36,300	36,400	1,554	1,434	1,678	42,300	42,400	1,872	1,747	1,996
30,400	30,500	1,241	1,174	1,365	36,400	36,500	1,559	1,438	1,683	42,400	42,500	1,877	1,753	2,001
30,500	30,600	1,246	1,178	1,370	36,500	36,600	1,564	1,442	1,688	42,500	42,600	1,882	1,758	2,006
30,600	30,700	1,251	1,183	1,376	36,600	36,700	1,569	1,447	1,694	42,600	42,700	1,887	1,763	2,012
30,700	30,800	1,257	1,187	1,381	36,700	36,800	1,575	1,451	1,699	42,700	42,800	1,893	1,768	2,017
30,800	30,900	1,262	1,192	1,386	36,800	36,900	1,580	1,456	1,704	42,800	42,900	1,898	1,774	2,022
30,900	31,000	1,267	1,196	1,392	36,900	37,000	1,585	1,461	1,710	42,900	43,000	1,903	1,779	2,028
31,000					37,000					43,000				
31,000	31,100	1,273	1,200	1,397	37,000	37,100	1,591	1,466	1,715	43,000	43,100	1,909	1,784	2,033
31,100	31,200	1,278	1,205	1,402	37,100	37,200	1,596	1,472	1,720	43,100	43,200	1,914	1,790	2,038
31,200	31,300	1,283	1,209	1,408	37,200	37,300	1,601	1,477	1,726	43,200	43,300	1,919	1,795	2,044
31,300	31,400	1,289	1,214	1,413	37,300	37,400	1,607	1,482	1,731	43,300	43,400	1,925	1,800	2,049
31,400	31,500	1,294	1,218	1,418	37,400	37,500	1,612	1,488	1,736	43,400	43,500	1,930	1,806	2,054
31,500	31,600	1,299	1,222	1,423	37,500	37,600	1,617	1,493	1,741	43,500	43,600	1,935	1,811	2,059
31,600	31,700	1,304	1,227	1,429	37,600	37,700	1,622	1,498	1,747	43,600	43,700	1,940	1,816	2,065
31,700	31,800	1,310	1,231	1,434	37,700	37,800	1,628	1,503	1,752	43,700	43,800	1,946	1,821	2,070
31,800	31,900	1,315	1,236	1,439	37,800	37,900	1,633	1,509	1,757	43,800	43,900	1,951	1,827	2,075
31,900	32,000	1,320	1,240	1,445	37,900	38,000	1,638	1,514	1,763	43,900	44,000	1,956	1,832	2,081
32,000					38,000					44,000				
32,000	32,100	1,326	1,244	1,450	38,000	38,100	1,644	1,519	1,768	44,000	44,100	1,962	1,837	2,086
32,100	32,200	1,331	1,249	1,455	38,100	38,200	1,649	1,525	1,773	44,100	44,200	1,967	1,843	2,091
32,200	32,300	1,336	1,253	1,461	38,200	38,300	1,654	1,530	1,779	44,200	44,300	1,972	1,848	2,097
32,300	32,400	1,342	1,258	1,466	38,300	38,400	1,660	1,535	1,784	44,300	44,400	1,978	1,853	2,102
32,400	32,500	1,347	1,262	1,471	38,400	38,500	1,665	1,541	1,789	44,400	44,500	1,983	1,859	2,107
32,500	32,600	1,352	1,266	1,476	38,500	38,600	1,670	1,546	1,794	44,500	44,600	1,988	1,864	2,112
32,600	32,700	1,357	1,271	1,482	38,600	38,700	1,675	1,551	1,800	44,600	44,700	1,993	1,869	2,118
32,700	32,800	1,363	1,275	1,487	38,700	38,800	1,681	1,556	1,805	44,700	44,800	1,999	1,874	2,123
32,800	32,900	1,368	1,280	1,492	38,800	38,900	1,686	1,562	1,810	44,800	44,900	2,004	1,880	2,128
32,900	33,000	1,373	1,284	1,498	38,900	39,000	1,691	1,567	1,816	44,900	45,000	2,009	1,885	2,134
33,000					39,000					45,000				
33,000	33,100	1,379	1,288	1,503	39,000	39,100	1,697	1,572	1,821	45,000	45,100	2,015	1,890	2,139
33,100	33,200	1,384	1,293	1,508	39,100	39,200	1,702	1,578	1,826	45,100	45,200	2,020	1,896	2,144
33,200	33,300	1,389	1,297	1,514	39,200	39,300	1,707	1,583	1,832	45,200	45,300	2,025	1,901	2,150
33,300	33,400	1,395	1,302	1,519	39,300	39,400	1,713	1,588	1,837	45,300	45,400	2,031	1,906	2,155
33,400	33,500	1,400	1,306	1,524	39,400	39,500	1,718	1,594	1,842	45,400	45,500	2,036	1,912	2,160
33,500	33,600	1,405	1,310	1,529	39,500	39,600	1,723	1,599	1,847	45,500	45,600	2,041	1,917	2,165
33,600	33,700	1,410	1,315	1,535	39,600	39,700	1,728	1,604	1,853	45,600	45,700	2,046	1,922	2,171
33,700	33,800	1,416	1,319	1,540	39,700	39,800	1,734	1,609	1,858	45,700	45,800	2,052	1,927	2,176
33,800	33,900	1,421	1,324	1,545	39,800	39,900	1,739	1,615	1,863	45,800	45,900	2,057	1,933	2,181
33,900	34,000	1,426	1,328	1,551	39,900	40,000	1,744	1,620	1,869	45,900	46,000	2,062	1,938	2,187
34,000					40,000					46,000				
34,000	34,100	1,432	1,332	1,556	40,000	40,100	1,750	1,625	1,874	46,000	46,100	2,068	1,943	2,192
34,100	34,200	1,437	1,337	1,561	40,100	40,200	1,755	1,631	1,879	46,100	46,200	2,073	1,949	2,197
34,200	34,300	1,442	1,341	1,567	40,200	40,300	1,760	1,636	1,885	46,200	46,300	2,078	1,954	2,203
34,300	34,400	1,448	1,346	1,572	40,300	40,400	1,766	1,641	1,890	46,300	46,400	2,084	1,959	2,208
34,400	34,500	1,453	1,350	1,577	40,400	40,500	1,771	1,647	1,895	46,400	46,500	2,089	1,965	2,213
34,500	34,600	1,458	1,354	1,582	40,500	40,600	1,776	1,652	1,900	46,500	46,600	2,094	1,970	2,218
34,600	34,700	1,463	1,359	1,588	40,600	40,700	1,781	1,657	1,906	46,600	46,700	2,099	1,975	2,224
34,700	34,800	1,469	1,363	1,593	40,700	40,800	1,787	1,662	1,911	46,700	46,800	2,105	1,980	2,229
34,800	34,900	1,474	1,368	1,598	40,800	40,900	1,792	1,668	1,916	46,800	46,900	2,110	1,986	2,234
34,900	35,000	1,479	1,372	1,604	40,900	41,000	1,797	1,673	1,922	46,900	47,000	2,115	1,991	2,240

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					53,000					59,000				
47,000	47,100	2,121	1,996	2,245	53,000	53,100	2,439	2,314	2,563	59,000	59,100	2,757	2,632	2,881
47,100	47,200	2,126	2,002	2,250	53,100	53,200	2,444	2,320	2,568	59,100	59,200	2,762	2,638	2,886
47,200	47,300	2,131	2,007	2,256	53,200	53,300	2,449	2,325	2,574	59,200	59,300	2,767	2,643	2,892
47,300	47,400	2,137	2,012	2,261	53,300	53,400	2,455	2,330	2,579	59,300	59,400	2,773	2,648	2,897
47,400	47,500	2,142	2,018	2,266	53,400	53,500	2,460	2,336	2,584	59,400	59,500	2,778	2,654	2,902
47,500	47,600	2,147	2,023	2,271	53,500	53,600	2,465	2,341	2,589	59,500	59,600	2,783	2,659	2,907
47,600	47,700	2,152	2,028	2,277	53,600	53,700	2,470	2,346	2,595	59,600	59,700	2,788	2,664	2,913
47,700	47,800	2,158	2,033	2,282	53,700	53,800	2,476	2,351	2,600	59,700	59,800	2,794	2,669	2,918
47,800	47,900	2,163	2,039	2,287	53,800	53,900	2,481	2,357	2,605	59,800	59,900	2,799	2,675	2,923
47,900	48,000	2,168	2,044	2,293	53,900	54,000	2,486	2,362	2,611	59,900	60,000	2,804	2,680	2,929
48,000					54,000					60,000				
48,000	48,100	2,174	2,049	2,298	54,000	54,100	2,492	2,367	2,616	60,000	60,100	2,810	2,685	2,934
48,100	48,200	2,179	2,055	2,303	54,100	54,200	2,497	2,373	2,621	60,100	60,200	2,815	2,691	2,939
48,200	48,300	2,184	2,060	2,309	54,200	54,300	2,502	2,378	2,627	60,200	60,300	2,820	2,696	2,945
48,300	48,400	2,190	2,065	2,314	54,300	54,400	2,508	2,383	2,632	60,300	60,400	2,826	2,701	2,950
48,400	48,500	2,195	2,071	2,319	54,400	54,500	2,513	2,389	2,637	60,400	60,500	2,831	2,707	2,955
48,500	48,600	2,200	2,076	2,324	54,500	54,600	2,518	2,394	2,642	60,500	60,600	2,836	2,712	2,960
48,600	48,700	2,205	2,081	2,330	54,600	54,700	2,523	2,399	2,648	60,600	60,700	2,841	2,717	2,966
48,700	48,800	2,211	2,086	2,335	54,700	54,800	2,529	2,404	2,653	60,700	60,800	2,847	2,722	2,971
48,800	48,900	2,216	2,092	2,340	54,800	54,900	2,534	2,410	2,658	60,800	60,900	2,852	2,728	2,976
48,900	49,000	2,221	2,097	2,346	54,900	55,000	2,539	2,415	2,664	60,900	61,000	2,857	2,733	2,982
49,000					55,000					61,000				
49,000	49,100	2,227	2,102	2,351	55,000	55,100	2,545	2,420	2,669	61,000	61,100	2,863	2,738	2,987
49,100	49,200	2,232	2,108	2,356	55,100	55,200	2,550	2,426	2,674	61,100	61,200	2,868	2,744	2,992
49,200	49,300	2,237	2,113	2,362	55,200	55,300	2,555	2,431	2,680	61,200	61,300	2,873	2,749	2,998
49,300	49,400	2,243	2,118	2,367	55,300	55,400	2,561	2,436	2,685	61,300	61,400	2,879	2,754	3,003
49,400	49,500	2,248	2,124	2,372	55,400	55,500	2,566	2,442	2,690	61,400	61,500	2,884	2,760	3,008
49,500	49,600	2,253	2,129	2,377	55,500	55,600	2,571	2,447	2,695	61,500	61,600	2,889	2,765	3,013
49,600	49,700	2,258	2,134	2,383	55,600	55,700	2,576	2,452	2,701	61,600	61,700	2,894	2,770	3,019
49,700	49,800	2,264	2,139	2,388	55,700	55,800	2,582	2,457	2,706	61,700	61,800	2,900	2,775	3,024
49,800	49,900	2,269	2,145	2,393	55,800	55,900	2,587	2,463	2,711	61,800	61,900	2,905	2,781	3,029
49,900	50,000	2,274	2,150	2,399	55,900	56,000	2,592	2,468	2,717	61,900	62,000	2,910	2,786	3,035
50,000					56,000					62,000				
50,000	50,100	2,280	2,155	2,404	56,000	56,100	2,598	2,473	2,722	62,000	62,100	2,916	2,791	3,040
50,100	50,200	2,285	2,161	2,409	56,100	56,200	2,603	2,479	2,727	62,100	62,200	2,921	2,797	3,045
50,200	50,300	2,290	2,166	2,415	56,200	56,300	2,608	2,484	2,733	62,200	62,300	2,926	2,802	3,051
50,300	50,400	2,296	2,171	2,420	56,300	56,400	2,614	2,489	2,738	62,300	62,400	2,932	2,807	3,056
50,400	50,500	2,301	2,177	2,425	56,400	56,500	2,619	2,495	2,743	62,400	62,500	2,937	2,813	3,061
50,500	50,600	2,306	2,182	2,430	56,500	56,600	2,624	2,500	2,748	62,500	62,600	2,942	2,818	3,066
50,600	50,700	2,311	2,187	2,436	56,600	56,700	2,629	2,505	2,754	62,600	62,700	2,947	2,823	3,072
50,700	50,800	2,317	2,192	2,441	56,700	56,800	2,635	2,510	2,759	62,700	62,800	2,953	2,828	3,077
50,800	50,900	2,322	2,198	2,446	56,800	56,900	2,640	2,516	2,764	62,800	62,900	2,958	2,834	3,082
50,900	51,000	2,327	2,203	2,452	56,900	57,000	2,645	2,521	2,770	62,900	63,000	2,963	2,839	3,088
51,000					57,000					63,000				
51,000	51,100	2,333	2,208	2,457	57,000	57,100	2,651	2,526	2,775	63,000	63,100	2,969	2,844	3,093
51,100	51,200	2,338	2,214	2,462	57,100	57,200	2,656	2,532	2,780	63,100	63,200	2,974	2,850	3,098
51,200	51,300	2,343	2,219	2,468	57,200	57,300	2,661	2,537	2,786	63,200	63,300	2,979	2,855	3,104
51,300	51,400	2,349	2,224	2,473	57,300	57,400	2,667	2,542	2,791	63,300	63,400	2,985	2,860	3,109
51,400	51,500	2,354	2,230	2,478	57,400	57,500	2,672	2,548	2,796	63,400	63,500	2,990	2,866	3,114
51,500	51,600	2,359	2,235	2,483	57,500	57,600	2,677	2,553	2,801	63,500	63,600	2,995	2,871	3,119
51,600	51,700	2,364	2,240	2,489	57,600	57,700	2,682	2,558	2,807	63,600	63,700	3,000	2,876	3,125
51,700	51,800	2,370	2,245	2,494	57,700	57,800	2,688	2,563	2,812	63,700	63,800	3,006	2,881	3,130
51,800	51,900	2,375	2,251	2,499	57,800	57,900	2,693	2,569	2,817	63,800	63,900	3,011	2,887	3,135
51,900	52,000	2,380	2,256	2,505	57,900	58,000	2,698	2,574	2,823	63,900	64,000	3,016	2,892	3,141
52,000					58,000					64,000				
52,000	52,100	2,386	2,261	2,510	58,000	58,100	2,704	2,579	2,828	64,000	64,100	3,022	2,897	3,146
52,100	52,200	2,391	2,267	2,515	58,100	58,200	2,709	2,585	2,833	64,100	64,200	3,027	2,903	3,151
52,200	52,300	2,396	2,272	2,521	58,200	58,300	2,714	2,590	2,839	64,200	64,300	3,032	2,908	3,157
52,300	52,400	2,402	2,277	2,526	58,300	58,400	2,720	2,595	2,844	64,300	64,400	3,038	2,913	3,162
52,400	52,500	2,407	2,283	2,531	58,400	58,500	2,725	2,601	2,849	64,400	64,500	3,043	2,919	3,167
52,500	52,600	2,412	2,288	2,536	58,500	58,600	2,730	2,606	2,854	64,500	64,600	3,048	2,924	3,172
52,600	52,700	2,417	2,293	2,542	58,600	58,700	2,735	2,611	2,860	64,600	64,700	3,053	2,929	3,178
52,700	52,800	2,423	2,298	2,547	58,700	58,800	2,741	2,616	2,865	64,700	64,800	3,059	2,934	3,183
52,800	52,900	2,428	2,304	2,552	58,800	58,900	2,746	2,622	2,870	64,800	64,900	3,064	2,940	3,188
52,900	53,000	2,433	2,309	2,558	58,900	59,000	2,751	2,627	2,876	64,900	65,000	3,069	2,945	3,194

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
65,000					71,000					77,000				
65,000	65,100	3,075	2,950	3,199	71,000	71,100	3,393	3,268	3,517	77,000	77,100	3,711	3,586	3,835
65,100	65,200	3,080	2,956	3,204	71,100	71,200	3,398	3,274	3,522	77,100	77,200	3,716	3,592	3,840
65,200	65,300	3,085	2,961	3,210	71,200	71,300	3,403	3,279	3,527	77,200	77,300	3,721	3,597	3,846
65,300	65,400	3,091	2,966	3,215	71,300	71,400	3,409	3,284	3,533	77,300	77,400	3,727	3,602	3,851
65,400	65,500	3,096	2,972	3,220	71,400	71,500	3,414	3,290	3,538	77,400	77,500	3,732	3,608	3,856
65,500	65,600	3,101	2,977	3,225	71,500	71,600	3,419	3,295	3,543	77,500	77,600	3,737	3,613	3,861
65,600	65,700	3,106	2,982	3,231	71,600	71,700	3,424	3,300	3,549	77,600	77,700	3,742	3,618	3,867
65,700	65,800	3,112	2,987	3,236	71,700	71,800	3,430	3,305	3,554	77,700	77,800	3,748	3,623	3,872
65,800	65,900	3,117	2,993	3,241	71,800	71,900	3,435	3,311	3,559	77,800	77,900	3,753	3,629	3,877
65,900	66,000	3,122	2,998	3,247	71,900	72,000	3,440	3,316	3,565	77,900	78,000	3,758	3,634	3,883
66,000					72,000					78,000				
66,000	66,100	3,128	3,003	3,252	72,000	72,100	3,446	3,321	3,570	78,000	78,100	3,764	3,639	3,888
66,100	66,200	3,133	3,009	3,257	72,100	72,200	3,451	3,327	3,575	78,100	78,200	3,769	3,645	3,893
66,200	66,300	3,138	3,014	3,263	72,200	72,300	3,456	3,332	3,581	78,200	78,300	3,774	3,650	3,899
66,300	66,400	3,144	3,019	3,268	72,300	72,400	3,462	3,337	3,586	78,300	78,400	3,780	3,655	3,904
66,400	66,500	3,149	3,025	3,273	72,400	72,500	3,467	3,343	3,591	78,400	78,500	3,785	3,661	3,909
66,500	66,600	3,154	3,030	3,278	72,500	72,600	3,472	3,348	3,596	78,500	78,600	3,790	3,666	3,914
66,600	66,700	3,159	3,035	3,284	72,600	72,700	3,477	3,353	3,602	78,600	78,700	3,795	3,671	3,920
66,700	66,800	3,165	3,040	3,289	72,700	72,800	3,483	3,358	3,607	78,700	78,800	3,801	3,676	3,925
66,800	66,900	3,170	3,046	3,294	72,800	72,900	3,488	3,364	3,612	78,800	78,900	3,806	3,682	3,930
66,900	67,000	3,175	3,051	3,300	72,900	73,000	3,493	3,369	3,618	78,900	79,000	3,811	3,687	3,936
67,000					73,000					79,000				
67,000	67,100	3,181	3,056	3,305	73,000	73,100	3,499	3,374	3,623	79,000	79,100	3,817	3,692	3,941
67,100	67,200	3,186	3,062	3,310	73,100	73,200	3,504	3,380	3,628	79,100	79,200	3,822	3,698	3,946
67,200	67,300	3,191	3,067	3,316	73,200	73,300	3,509	3,385	3,634	79,200	79,300	3,827	3,703	3,952
67,300	67,400	3,197	3,072	3,321	73,300	73,400	3,515	3,390	3,639	79,300	79,400	3,833	3,708	3,957
67,400	67,500	3,202	3,078	3,326	73,400	73,500	3,520	3,396	3,644	79,400	79,500	3,838	3,714	3,962
67,500	67,600	3,207	3,083	3,331	73,500	73,600	3,525	3,401	3,649	79,500	79,600	3,843	3,719	3,967
67,600	67,700	3,212	3,088	3,337	73,600	73,700	3,530	3,406	3,655	79,600	79,700	3,848	3,724	3,973
67,700	67,800	3,218	3,093	3,342	73,700	73,800	3,536	3,411	3,660	79,700	79,800	3,854	3,729	3,978
67,800	67,900	3,223	3,099	3,347	73,800	73,900	3,541	3,417	3,665	79,800	79,900	3,859	3,735	3,983
67,900	68,000	3,228	3,104	3,353	73,900	74,000	3,546	3,422	3,671	79,900	80,000	3,864	3,740	3,989
68,000					74,000					80,000				
68,000	68,100	3,234	3,109	3,358	74,000	74,100	3,552	3,427	3,676	80,000	80,100	3,870	3,745	3,994
68,100	68,200	3,239	3,115	3,363	74,100	74,200	3,557	3,433	3,681	80,100	80,200	3,875	3,751	3,999
68,200	68,300	3,244	3,120	3,369	74,200	74,300	3,562	3,438	3,687	80,200	80,300	3,880	3,756	4,005
68,300	68,400	3,250	3,125	3,374	74,300	74,400	3,568	3,443	3,692	80,300	80,400	3,886	3,761	4,010
68,400	68,500	3,255	3,131	3,379	74,400	74,500	3,573	3,449	3,697	80,400	80,500	3,891	3,767	4,015
68,500	68,600	3,260	3,136	3,384	74,500	74,600	3,578	3,454	3,702	80,500	80,600	3,896	3,772	4,020
68,600	68,700	3,265	3,141	3,390	74,600	74,700	3,583	3,459	3,708	80,600	80,700	3,901	3,777	4,026
68,700	68,800	3,271	3,146	3,395	74,700	74,800	3,589	3,464	3,713	80,700	80,800	3,907	3,782	4,031
68,800	68,900	3,276	3,152	3,400	74,800	74,900	3,594	3,470	3,718	80,800	80,900	3,912	3,788	4,036
68,900	69,000	3,281	3,157	3,406	74,900	75,000	3,599	3,475	3,724	80,900	81,000	3,917	3,793	4,042
69,000					75,000					81,000				
69,000	69,100	3,287	3,162	3,411	75,000	75,100	3,605	3,480	3,729	81,000	81,100	3,923	3,798	4,047
69,100	69,200	3,292	3,168	3,416	75,100	75,200	3,610	3,486	3,734	81,100	81,200	3,928	3,804	4,052
69,200	69,300	3,297	3,173	3,422	75,200	75,300	3,615	3,491	3,740	81,200	81,300	3,933	3,809	4,058
69,300	69,400	3,303	3,178	3,427	75,300	75,400	3,621	3,496	3,745	81,300	81,400	3,939	3,814	4,063
69,400	69,500	3,308	3,184	3,432	75,400	75,500	3,626	3,502	3,750	81,400	81,500	3,944	3,820	4,068
69,500	69,600	3,313	3,189	3,437	75,500	75,600	3,631	3,507	3,755	81,500	81,600	3,949	3,825	4,073
69,600	69,700	3,318	3,194	3,443	75,600	75,700	3,636	3,512	3,761	81,600	81,700	3,954	3,830	4,079
69,700	69,800	3,324	3,199	3,448	75,700	75,800	3,642	3,517	3,766	81,700	81,800	3,960	3,835	4,084
69,800	69,900	3,329	3,205	3,453	75,800	75,900	3,647	3,523	3,771	81,800	81,900	3,965	3,841	4,089
69,900	70,000	3,334	3,210	3,459	75,900	76,000	3,652	3,528	3,777	81,900	82,000	3,970	3,846	4,095
70,000					76,000					82,000				
70,000	70,100	3,340	3,215	3,464	76,000	76,100	3,658	3,533	3,782	82,000	82,100	3,976	3,851	4,100
70,100	70,200	3,345	3,221	3,469	76,100	76,200	3,663	3,539	3,787	82,100	82,200	3,981	3,857	4,105
70,200	70,300	3,350	3,226	3,475	76,200	76,300	3,668	3,544	3,793	82,200	82,300	3,986	3,862	4,111
70,300	70,400	3,356	3,231	3,480	76,300	76,400	3,674	3,549	3,798	82,300	82,400	3,992	3,867	4,116
70,400	70,500	3,361	3,237	3,485	76,400	76,500	3,679	3,555	3,803	82,400	82,500	3,997	3,873	4,121
70,500	70,600	3,366	3,242	3,490	76,500	76,600	3,684	3,560	3,808	82,500	82,600	4,002	3,878	4,126
70,600	70,700	3,371	3,247	3,496	76,600	76,700	3,689	3,565	3,814	82,600	82,700	4,007	3,883	4,132
70,700	70,800	3,377	3,252	3,501	76,700	76,800	3,695	3,570	3,819	82,700	82,800	4,013	3,888	4,137
70,800	70,900	3,382	3,258	3,506	76,800	76,900	3,700	3,576	3,824	82,800	82,900	4,018	3,894	4,142
70,900	71,000	3,387	3,263	3,512	76,900	77,000	3,705	3,581	3,830	82,900	83,000	4,023	3,899	4,148

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					89,000					95,000				
83,000	83,100	4,029	3,904	4,153	89,000	89,100	4,347	4,222	4,471	95,000	95,100	4,665	4,540	4,789
83,100	83,200	4,034	3,910	4,158	89,100	89,200	4,352	4,228	4,476	95,100	95,200	4,670	4,546	4,794
83,200	83,300	4,039	3,915	4,164	89,200	89,300	4,357	4,233	4,482	95,200	95,300	4,675	4,551	4,800
83,300	83,400	4,045	3,920	4,169	89,300	89,400	4,363	4,238	4,487	95,300	95,400	4,681	4,556	4,805
83,400	83,500	4,050	3,926	4,174	89,400	89,500	4,368	4,244	4,492	95,400	95,500	4,686	4,562	4,810
83,500	83,600	4,055	3,931	4,179	89,500	89,600	4,373	4,249	4,497	95,500	95,600	4,691	4,567	4,815
83,600	83,700	4,060	3,936	4,185	89,600	89,700	4,378	4,254	4,503	95,600	95,700	4,696	4,572	4,821
83,700	83,800	4,066	3,941	4,190	89,700	89,800	4,384	4,259	4,508	95,700	95,800	4,702	4,577	4,826
83,800	83,900	4,071	3,947	4,195	89,800	89,900	4,389	4,265	4,513	95,800	95,900	4,707	4,583	4,831
83,900	84,000	4,076	3,952	4,201	89,900	90,000	4,394	4,270	4,519	95,900	96,000	4,712	4,588	4,837
84,000					90,000					96,000				
84,000	84,100	4,082	3,957	4,206	90,000	90,100	4,400	4,275	4,524	96,000	96,100	4,718	4,593	4,842
84,100	84,200	4,087	3,963	4,211	90,100	90,200	4,405	4,281	4,529	96,100	96,200	4,723	4,599	4,847
84,200	84,300	4,092	3,968	4,217	90,200	90,300	4,410	4,286	4,535	96,200	96,300	4,728	4,604	4,853
84,300	84,400	4,098	3,973	4,222	90,300	90,400	4,416	4,291	4,540	96,300	96,400	4,734	4,609	4,858
84,400	84,500	4,103	3,979	4,227	90,400	90,500	4,421	4,297	4,545	96,400	96,500	4,739	4,615	4,863
84,500	84,600	4,108	3,984	4,232	90,500	90,600	4,426	4,302	4,550	96,500	96,600	4,744	4,620	4,868
84,600	84,700	4,113	3,989	4,238	90,600	90,700	4,431	4,307	4,556	96,600	96,700	4,749	4,625	4,874
84,700	84,800	4,119	3,994	4,243	90,700	90,800	4,437	4,312	4,561	96,700	96,800	4,755	4,630	4,879
84,800	84,900	4,124	4,000	4,248	90,800	90,900	4,442	4,318	4,566	96,800	96,900	4,760	4,636	4,884
84,900	85,000	4,129	4,005	4,254	90,900	91,000	4,447	4,323	4,572	96,900	97,000	4,765	4,641	4,890
85,000					91,000					97,000				
85,000	85,100	4,135	4,010	4,259	91,000	91,100	4,453	4,328	4,577	97,000	97,100	4,771	4,646	4,895
85,100	85,200	4,140	4,016	4,264	91,100	91,200	4,458	4,334	4,582	97,100	97,200	4,776	4,652	4,900
85,200	85,300	4,145	4,021	4,270	91,200	91,300	4,463	4,339	4,588	97,200	97,300	4,781	4,657	4,906
85,300	85,400	4,151	4,026	4,275	91,300	91,400	4,469	4,344	4,593	97,300	97,400	4,787	4,662	4,911
85,400	85,500	4,156	4,032	4,280	91,400	91,500	4,474	4,350	4,598	97,400	97,500	4,792	4,668	4,916
85,500	85,600	4,161	4,037	4,285	91,500	91,600	4,479	4,355	4,603	97,500	97,600	4,797	4,673	4,921
85,600	85,700	4,166	4,042	4,291	91,600	91,700	4,484	4,360	4,609	97,600	97,700	4,802	4,678	4,927
85,700	85,800	4,172	4,047	4,296	91,700	91,800	4,490	4,365	4,614	97,700	97,800	4,808	4,683	4,932
85,800	85,900	4,177	4,053	4,301	91,800	91,900	4,495	4,371	4,619	97,800	97,900	4,813	4,689	4,937
85,900	86,000	4,182	4,058	4,307	91,900	92,000	4,500	4,376	4,625	97,900	98,000	4,818	4,694	4,943
86,000					92,000					98,000				
86,000	86,100	4,188	4,063	4,312	92,000	92,100	4,506	4,381	4,630	98,000	98,100	4,824	4,699	4,948
86,100	86,200	4,193	4,069	4,317	92,100	92,200	4,511	4,387	4,635	98,100	98,200	4,829	4,705	4,953
86,200	86,300	4,198	4,074	4,323	92,200	92,300	4,516	4,392	4,641	98,200	98,300	4,834	4,710	4,959
86,300	86,400	4,204	4,079	4,328	92,300	92,400	4,522	4,397	4,646	98,300	98,400	4,840	4,715	4,964
86,400	86,500	4,209	4,085	4,333	92,400	92,500	4,527	4,403	4,651	98,400	98,500	4,845	4,721	4,969
86,500	86,600	4,214	4,090	4,338	92,500	92,600	4,532	4,408	4,656	98,500	98,600	4,850	4,726	4,974
86,600	86,700	4,219	4,095	4,344	92,600	92,700	4,537	4,413	4,662	98,600	98,700	4,855	4,731	4,980
86,700	86,800	4,225	4,100	4,349	92,700	92,800	4,543	4,418	4,667	98,700	98,800	4,861	4,736	4,985
86,800	86,900	4,230	4,106	4,354	92,800	92,900	4,548	4,424	4,672	98,800	98,900	4,866	4,742	4,990
86,900	87,000	4,235	4,111	4,360	92,900	93,000	4,553	4,429	4,678	98,900	99,000	4,871	4,747	4,996
87,000					93,000					99,000				
87,000	87,100	4,241	4,116	4,365	93,000	93,100	4,559	4,434	4,683	99,000	99,100	4,877	4,752	5,001
87,100	87,200	4,246	4,122	4,370	93,100	93,200	4,564	4,440	4,688	99,100	99,200	4,882	4,758	5,006
87,200	87,300	4,251	4,127	4,376	93,200	93,300	4,569	4,445	4,694	99,200	99,300	4,887	4,763	5,012
87,300	87,400	4,257	4,132	4,381	93,300	93,400	4,575	4,450	4,699	99,300	99,400	4,893	4,768	5,017
87,400	87,500	4,262	4,138	4,386	93,400	93,500	4,580	4,456	4,704	99,400	99,500	4,898	4,774	5,022
87,500	87,600	4,267	4,143	4,391	93,500	93,600	4,585	4,461	4,709	99,500	99,600	4,903	4,779	5,027
87,600	87,700	4,272	4,148	4,397	93,600	93,700	4,590	4,466	4,715	99,600	99,700	4,908	4,784	5,033
87,700	87,800	4,278	4,153	4,402	93,700	93,800	4,596	4,471	4,720	99,700	99,800	4,914	4,789	5,038
87,800	87,900	4,283	4,159	4,407	93,800	93,900	4,601	4,477	4,725	99,800	99,900	4,919	4,795	5,043
87,900	88,000	4,288	4,164	4,413	93,900	94,000	4,606	4,482	4,731	99,900	100,000	4,924	4,800	5,049
88,000					94,000									
88,000	88,100	4,294	4,169	4,418	94,000	94,100	4,612	4,487	4,736	\$100,000 or over – use the Tax Computation Worksheet on page 57				
88,100	88,200	4,299	4,175	4,423	94,100	94,200	4,617	4,493	4,741					
88,200	88,300	4,304	4,180	4,429	94,200	94,300	4,622	4,498	4,747					
88,300	88,400	4,310	4,185	4,434	94,300	94,400	4,628	4,503	4,752					
88,400	88,500	4,315	4,191	4,439	94,400	94,500	4,633	4,509	4,757					
88,500	88,600	4,320	4,196	4,444	94,500	94,600	4,638	4,514	4,762					
88,600	88,700	4,325	4,201	4,450	94,600	94,700	4,643	4,519	4,768					
88,700	88,800	4,331	4,206	4,455	94,700	94,800	4,649	4,524	4,773					
88,800	88,900	4,336	4,212	4,460	94,800	94,900	4,654	4,530	4,778					
88,900	89,000	4,341	4,217	4,466	94,900	95,000	4,659	4,535	4,784					

2023 Tax Computation Worksheet – Line 38

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

Section A – Use if your filing status is Single or Head of household. Complete the row below that applies to you.

	(a) Fill in the amount from line 37	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$304,170	\$	x 5.3% (.053)	\$	\$ 372.96	\$
\$304,170 or over	\$	x 7.65% (.0765)	\$	\$7,502.96	\$

Section B – Use if your filing status is Married filing jointly. Complete the row below that applies to you.

	(a) Fill in the amount from line 37	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$405,550	\$	x 5.3% (.053)	\$	\$ 497.34	\$
\$405,550 or over	\$	x 7.65% (.0765)	\$	\$10,027.77	\$

Section C – Use if your filing status is Married filing separately. Complete the row below that applies to you.

	(a) Fill in the amount from line 37	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$202,780	\$	x 5.3% (.053)	\$	\$ 248.67	\$
\$202,780 or over	\$	x 7.65% (.0765)	\$	\$5,014.00	\$

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Full-year and part-year residents – refer to this listing and find the number of the district in which you lived on December 31, 2023. If you moved out of Wisconsin during 2023, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. Nonresidents – don't fill in this line.

The listing is divided into two sections. SECTION I lists all districts which operate high schools. SECTION II lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to SECTION II and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

- 1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to SECTION II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to consider in determining your school district number:

- 1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I - SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

Table with 12 columns: School District, No., School District, No., School District, No., School District, No., School District, No., School District, No. Lists various Wisconsin school districts and their corresponding numbers.

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II - SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

Table with 12 columns: School District, No., School District, No., School District, No., School District, No., School District, No., School District, No. Lists elementary school districts and their corresponding numbers.

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	Rounding to whole dollars	17			
	Sales and use tax due	36			
	School district number	15, 58			
	Self-employed health insurance	25			
	Self-employed SEP and SIMPLE, etc.	24			
	Self-employment tax, deduction	24			
	Sign your return	47			
	Social security benefits	22			
	Social security number	14			
	Special conditions	14			
	Standard deduction	28, 48			
	Student loan interest	26			
	Tax	29			
	Tax district	15			
	Tax period	14			
	Tax-option (S) corporation	21			
	Tax table	51			
	Third party designee	47			
	Tips on paper filing	6			
	Tuition and fees	27			
	Underpayment interest	45			
	Unemployment compensation	22			
	Wages, residents of Illinois, Indiana, Kentucky, or Michigan	17			
	Wages, salaries, tips, etc.	17			
	When to file	5			
	Where to file	7			
	Which form to file	5			
	Who must file	4			
	Withholding	38			

Legal Residence (Domicile) Questionnaire

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, include an additional sheet describing your particular circumstances.

NAME(S) _____ SOCIAL SECURITY NUMBER _____

Please one: (If married filing joint return check one box for each spouse.)

You Spouse

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Full-year Wisconsin resident; did not change domicile from Wisconsin during 2023. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during 2023; have not moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during or before 2023; have moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence to Wisconsin from _____ (state or country) on _____ (date) during 2023; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire. |
| <input type="checkbox"/> | <input type="checkbox"/> | Was a nonresident of Wisconsin for all of 2023. Resident of _____
(Nonresident alien; please indicate country) |

If you changed your legal residence from Wisconsin during 2022 or 2023 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? _____
b. When you moved from Wisconsin, did you intend to move back to Wisconsin? _____ If yes, when? _____
c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. _____
2. Did you establish a legal residence in another state? _____ If yes, in which state and on what date? _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. _____
4. When were you physically present in your new state of legal residence (please list dates)? _____
5. Did your spouse and dependent children (if any) move to your new state of legal residence? _____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence? _____
b. Was your job permanent, temporary, or seasonal? Check one and explain _____
7. In your new state of legal residence, referred to in question 2, did you:
 - a. Register to vote? _____ If yes, when? _____ If no, why not? _____
 - b. Purchase a home? _____ If yes, when? _____ If no, why not? _____
 - c. Obtain a driver's license? _____ If yes, when? _____ If no, why not? _____
 - d. Register an auto or other vehicle? _____ If yes, when? _____ If no, why not? _____
 - e. File resident income tax returns? _____ If yes, what years filed? _____ If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:
 - a. Performed services for income in Wisconsin? _____ If yes, when? _____
 - b. Purchased/renewed Wisconsin auto license plates? _____ If yes, when? _____
 - c. Renewed a Wisconsin driver's license? _____ If yes, when? _____
 - d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when? _____
 - e. Attended or sent your children to Wisconsin schools? _____ If yes, when? _____
 - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? _____ If yes, when? _____
Type of license? _____ County purchased in? _____
 - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? _____
 - h. Listed Wisconsin as your state of legal residence for purposes of your will? _____
 - i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when? _____
 - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? _____ If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? _____ If yes, have you disposed of it? _____ If yes, when? _____ If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2023 tax returns, please explain. _____