

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning _____, 2014 ending _____, 20____.

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

DO NOT STAPLE

Form fields for personal information: Your legal last name, Legal first name, M.I., Your social security number, Spouse's legal last name, Spouse's legal first name, M.I., Spouse's social security number, Home address, Apt. no., City or post office, State, Zip code.

Filing status

- Single
Married filing joint return (even if only one had income)
Married filing separate return. Fill in spouse's SSN above and full name here
Head of household (with qualifying person), (see page 8). Also, check here if married...

Special conditions

Special conditions checkbox

Tax district: Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2014 or before leaving Wisconsin (nonresidents leave blank).

City Village Town

City, village, or town

County of

School district number See page 41

Resident status Check the status that applies

- You Spouse
Full-year resident of Wisconsin
Nonresident of Wisconsin; state of residence (2-letter state abbreviation)
Part-year resident of Wisconsin from mm dd yyyy to mm dd yyyy

Note: Complete residence questionnaire, page 49.



PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Table with 4 columns: Income, Print numbers like this (with example 0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows 1-16 list various income types and their amounts.

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)

Adjustments to Income

	A. Federal column	B. Wisconsin column
17 Reserved	Not deductible for Wisconsin	
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 22)	.00	.00
19 Health savings account deduction (see page 22)	.00	.00
20 Moving expenses (see page 22)	.00	.00
21 Deductible part of self-employment tax (see page 22)	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 22)	.00	.00
23 Self-employed health insurance deduction (see page 23)	.00	.00
24 Penalty on early withdrawal of savings (see page 23)	.00	.00
25 Alimony paid (see page 23)	.00	.00
26 IRA deduction (see page 23)	.00	.00
27 Student loan interest deduction (see page 23)	.00	.00
28 Reserved	Not deductible for Wisconsin	
29 Domestic production activities deduction (see page 23)	Not deductible for Wisconsin	
30 Other adjustments included in Form 1040, line 36 (see page 23) (list type and amount)	.00	.00
31 Total adjustments to income. Add lines 17 through 30	.00	.00
Adjusted Gross Income		
32 Wisconsin income. Subtract line 31, column B from line 16, column B		.00
33 Federal income. Subtract line 31, column A from line 16, column A	.00	
34 Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 23)	_____	_____

Tax Computation

35 Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	.00
36a 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 36c on page 24	36a	<input type="checkbox"/>
36b Aliens (see page 24 to determine if you must check line 36b)	36b	<input type="checkbox"/>
36c Find the standard deduction for amount on line 33 using table on page 39	36c	.00
37 Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	.00
38 Exemptions (Caution: see page 24)		
a Fill in exemptions from your federal return _____ x \$700	38a	.00
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	38b	.00
c Add lines 38a and 38b	38c	.00
39 Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	.00
40 Tax (see table on page 42)	40	.00
41 Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42 School property tax credits (part-year and full-year residents only)		
a Rent paid in 2014—heat included .00	} Find credit from table page 26	42a .00
Rent paid in 2014—heat not included .00		
b Property taxes paid on home in 2014 .00	} Find credit from table page 27	42b .00
43 Add credits on lines 41, 42a, and 42b	43	.00
44 Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	.00
45 Fill in ratio from line 34	45	_____
46 Multiply line 44 by ratio on line 45	46	.00



Name(s) shown on Form 1NPR		Your social security number
47	Fill in amount from line 46	47 .00
48	Armed forces member credit. (Full-year Wisconsin residents only)	48 .00
49	Working families tax credit. (Full-year Wisconsin residents only)	49 .00
50	Certain nonrefundable credits from line 11 of Schedule CR	50 .00
51	Add lines 48 through 50	51 .00
52	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero)	52 .00
53	Alternative minimum tax. Enclose Schedule MT	53 .00
54	Add lines 52 and 53	54 .00
55	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	55 .00
56	Other credits from Schedule CR, line 34. Enclose Schedule CR	56 .00
57	Net income tax paid to another state. Enclose Schedule OS	57 .00
58	Add lines 55, 56, and 57	58 .00
59	Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax	59 .00
60	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 30) If you certify that no sales or use tax is due, check here	60 .00
61	Donations (decreases refund or increases amount owed)	
a	Endangered resources	.00
b	Packers football stadium	.00
c	Cancer research	.00
d	Veterans trust fund	.00
e	Multiple sclerosis	.00
f	Firefighters memorial	.00
g	Military family relief	.00
h	Second Harvest/Feeding Amer.	.00
i	Red Cross WI Disaster Relief	.00
j	Special Olympics Wisconsin	.00
	Total (add lines a through j)	61k .00
62	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 31)	62 .00 x .33 = .00
63	Credit repayments and other penalties (see page 31)	63 .00
64	Add lines 59 through 63	64 .00

Payments and Credits

65	Wisconsin income tax withheld. Enclose readable withholding statements	65 .00
66	2014 Wisconsin estimated tax paid and amount applied from 2013 return	66 .00
67	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children Federal credit	67 .00
68	Farmland preservation credit. a. Schedule FC, line 18	68a .00
	b. Schedule FC-A, line 13	68b .00
69	Repayment credit	69 .00
70	Homestead credit. (Full-year Wisconsin residents only)	70 .00
71	Eligible veterans and surviving spouses property tax credit	71 .00
72	Refundable credits from Schedule CR, line 38	72 .00
73	AMENDED RETURN ONLY – amount previously paid (see page 34)	73 .00
74	Add lines 65 through 73	74 .00
75	AMENDED RETURN ONLY – amounts previously refunded (see page 34)	75 .00
76	Subtract line 75 from line 74	76 .00



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 77 (Amount Overpaid), 78 (Amount Refunded to You), 79 (Amount Applied to Tax), 80 (Amount You Owe), and 81 (Underpayment interest).

Third Party Designee section. Includes question: 'Do you want to allow another person to discuss this return with the department?' and fields for name, phone, and PIN.

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.

Sign here section. Includes lines for 'Your signature', 'Spouse's signature (if filing jointly, BOTH must sign)', and 'Date'.

Mail your return to section. Includes addresses for Wisconsin Department of Revenue (if tax is due, if refund or no tax due, if amended return) and boxes for 'For Department Use Only'.

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 41 instructions)

Table for Schedule 1 with 2 columns: Line number and Amount. Rows include 1-9 detailing medical/dental expenses, interest, gifts, casualty losses, and the final credit calculation.

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

Table for Schedule 2 with 3 columns: Line number, (A) YOURSELF, and (B) YOUR SPOUSE. Rows include 1-8 detailing wages, self-employment, and the final credit calculation.

