

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2018, or other tax year beginning _____, 2018 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 13). Also, check here if married...

Special conditions

Special conditions checkbox

Tax district: Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2018 or before leaving Wisconsin (nonresidents leave blank).

City, village, or town: [] City [] Village [] Town

County of: _____

School district number See page 59 _____

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 68.

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 include Wages, salaries, tips, Taxable interest, Ordinary dividends, Taxable refunds, credits, or offsets of state and local income taxes, Alimony received, Business income or (loss), Capital gain or (loss), Other gains or (losses), IRA distributions, Pensions and annuities, Rental real estate, royalties, partnerships, S corporations, trusts, etc., Farm income or (loss), Unemployment compensation, Social security benefits, Other income, and Combine lines 1 through 15.

Adjustments to Income

	A. Federal column	B. Wisconsin column
17 Educator expenses (see page 33) . . . . .	.00	.00
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 33) . . . . .	.00	.00
19 Health savings account deduction (see page 34) . . . . .	.00	.00
20 Moving expenses for members of the Armed Forces (see page 34) . . . . .	.00	.00
21 Deductible part of self-employment tax (see page 34) . . . . .	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 34) . . . . .	.00	.00
23 Self-employed health insurance deduction (see page 35) . . . . .	.00	.00
24 Penalty on early withdrawal of savings (see page 36) . . . . .	.00	.00
25 Alimony paid (see page 36) . . . . .	.00	.00
26 IRA deduction (see page 37) . . . . .	.00	.00
27 Student loan interest deduction (see page 37) . . . . .	.00	.00
28 Reserved for future use	Not deductible for Wisconsin	
29 Other adjustments included on federal Schedule 1 (Form 1040), line 36 (see page 37) (list type and amount) . . . . .	.00	.00
30 Total adjustments to income. Add lines 17 through 29 . . . . .	.00	.00
Adjusted Gross Income		
31 Wisconsin income. Subtract line 30, column B from line 16, column B . . . . .		.00
32 Federal income. Subtract line 30, column A from line 16, column A . . . . .	.00	
33 Divide line 31 by line 32. Carry the decimal to four places. If amount on line 31 is more than amount on line 32, fill in 1.0000. (See page 38)	

Tax Computation

34 Fill in the larger of Wisconsin income from line 31, column B or federal income from line 32, column A. But , if Wisconsin income from line 31 is zero or less, fill in 0 (zero)	34	.00
35a 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 35c on page 38	35a	<input type="checkbox"/>
35b Aliens (see page 38 to determine if you must check line 35b)	35b	<input type="checkbox"/>
35c Find the standard deduction for amount on line 32 using table on page 57	35c	.00
36 Subtract line 35c from line 34. If line 35c is more than line 34, fill in 0 (zero)	36	.00
37 Exemptions (Caution: see page 39)		
a Fill in exemptions allowed x \$700	37a	.00
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = x \$250	37b	.00
c Add lines 37a and 37b	37c	.00
38 Subtract line 37c from line 36. If line 37c is more than line 36, fill in 0 (zero)	38	.00
39 Tax (see table on page 60)	39	.00
40 Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	40	.00
41 School property tax credits (part-year and full-year residents only)		
a Rent paid in 2018—heat included } Find credit from table page 42	41a	.00
Rent paid in 2018—heat not included }		
b Property taxes paid on home in 2018 } Find credit from table page 43	41b	.00
42 Add credits on lines 40, 41a, and 41b	42	.00
43 Subtract line 42 from line 39. If line 42 is more than line 39, fill in 0 (zero)	43	.00
44 Fill in ratio from line 33	44	. . . . .
45 Multiply line 43 by ratio on line 44	45	.00



Name(s) shown on Form 1NPR		Your social security number
46	Fill in amount from line 45	46 .00
47	Armed forces member credit. (Full-year Wisconsin residents only)	47 .00
48	Working families tax credit. (Full-year Wisconsin residents only)	48 .00
49	Certain nonrefundable credits from line 12 of Schedule CR	49 .00
50	Add lines 47 through 49	50 .00
51	Subtract line 50 from line 46. If line 50 is more than line 46, fill in 0 (zero)	51 .00
52	Alternative minimum tax. Enclose Schedule MT	52 .00
53	Add lines 51 and 52	53 .00
54	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	54 .00
55	Other credits from Schedule CR, line 35. Enclose Schedule CR	55 .00
56	Net income tax paid to another state. Enclose Schedule OS	56 .00
57	Add lines 54, 55, and 56	57 .00
58	Subtract line 57 from line 53. If line 57 is more than line 53, fill in 0 (zero). This is your net tax	58 .00
59	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 46) If you certify that no sales or use tax is due, check here	59 .00
60	Donations (decreases refund or increases amount owed)	
	a Endangered resources .00	e Military family relief .00
	b Cancer research .00	f Second Harvest/Feeding Amer. .00
	c Veterans trust fund .00	g Red Cross WI Disaster Relief .00
	d Multiple sclerosis .00	h Special Olympics Wisconsin .00
	Total (add lines a through h)	60i .00
61	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 48)	61 .00 x .33 = .00
62	Other penalties (see page 48)	62 .00
63	Add lines 58 through 62	63 .00
Payments and Credits		
64	Wisconsin income tax withheld. Enclose readable withholding statements	64 .00
65	2018 Wisconsin estimated tax paid and amount applied from 2017 return	65 .00
66	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children Federal credit	66 .00
67	Farmland preservation credit. a. Schedule FC, line 17 b. Schedule FC-A, line 13	67a .00 67b .00
68	Repayment credit	68 .00
69	Homestead credit. (Full-year Wisconsin residents only)	69 .00
70	Eligible veterans and surviving spouses property tax credit	70 .00
71	Refundable credits from Schedule CR, line 41	71 .00
72	AMENDED RETURN ONLY – amount previously paid (see page 53)	72 .00
73	Add lines 64 through 72	73 .00
74	AMENDED RETURN ONLY – amount previously refunded (see page 53)	74 .00
75	Subtract line 74 from line 73	75 .00



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 76 (Amount Overpaid), 77 (Amount Refunded to You), 78 (Amount Applied to Tax), 79 (Amount You Owe), and 80 (Underpayment interest).

Third Party Designee section. Includes a question: 'Do you want to allow another person to discuss this return with the department (see page 56)?' with Yes/No options. 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. Fields for 'Your signature', 'Spouse's signature (if filing jointly, BOTH must sign)', and 'Date'.

Mail your return to: Wisconsin Department of Revenue. (if tax is due) PO Box 268, Madison WI 53790-0001. (if refund or no tax due) PO Box 59, Madison WI 53785-0001.

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 40 instructions)

Table for Schedule 1 with 2 columns: Line number and Amount. Rows include 1 (Medical and dental expenses), 2 (Interest paid), 3 (Gifts to charity), 4 (Casualty losses), 5 (Add lines 1-4), 6 (Wisconsin standard deduction), 7 (Subtract line 6 from line 5), 8 (Rate of credit is .05), and 9 (Multiply line 7 by line 8).

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 (Wages, salaries, tips), 2 (Net profit or loss from self-employment), 3 (Combine lines 1 and 2), 4 (Add amounts on Form 1NPR), 5 (Subtract line 4 from line 3), 6 (Compare the amount in columns (A) and (B)), 7 (Rate of credit is .03), and 8 (Multiply line 6 by line 7).

