

1NPR

Nonresident & part-year resident Wisconsin income tax

2009

Note
DO NOT STAPLE

Check here if this is an amended return For the year Jan. 1-Dec. 31, 2009, or other tax year beginning: _____, 2009 ending: _____, 20__.

Your social security number	Spouse's social security number

Your legal last name	Legal first name	M.I.	State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check here. <input type="checkbox"/> You <input type="checkbox"/> Your spouse Designating an amount will not change your tax or refund.
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	

Home address (number and street). If you have a PO Box, see page 7	Apt. no.	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 2009 or before leaving Wisconsin (nonresidents leave blank). <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ _____
City or post office	State	

Filing status <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶ _____	Special Conditions <input type="checkbox"/> _____ Legal last name _____ Legal first name _____ M.I. _____
<input type="checkbox"/> Head of household (with qualifying person), (see page 8). Also, check here if married. ▶ <input type="checkbox"/>	

County of ▶ _____
School district number (see page 39) _____

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 _____ to _____
mm dd yyyy mm dd yyyy



Note: Complete residence questionnaire, page 47.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789 Not like this → 0147	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page 10)	1		.00	.00
2 Taxable interest (see page 11)	2		.00	.00
3 Ordinary dividends (see page 11)	3		.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4		.00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5		.00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6		.00	.00
7 Capital gain or (loss) (see page 12)	7		.00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8		.00	.00
9 IRA distributions (see page 12)	9		.00	.00
10 Pensions and annuities (see page 12)	10		.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11		.00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	12		.00	.00
13 Unemployment compensation (see page 14)	13		.00	.00
14 Social security benefits (see page 15)	14		.00	Not taxable
15 Other income (see pages 15-20). Enclose explanation	15		.00	.00
16 Add lines 1 through 15	16		.00	.00

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 Educator expenses (see page 20) 17	Not deductible for Wisconsin	
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 20) 18	.00	.00
19 Health savings account deduction (see page 20) 19	Not deductible for Wisconsin	
20 Moving expenses (see page 20) 20	.00	.00
21 One-half of self-employment tax (from federal Form 1040, line 27) 21	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 21) 22	.00	.00
23 Self-employed health insurance deduction (see page 21) 23	.00	.00
24 Penalty on early withdrawal of savings (from federal Form 1040, line 30) . . 24	.00	.00
25 Alimony paid (from federal Form 1040, line 31a) 25	.00	.00
26 IRA deduction (see page 21) 26	.00	.00
27 Student loan interest deduction (see page 21) 27	.00	.00
28 Tuition and fees deduction (see page 22) 28	Not deductible for Wisconsin	
29 Domestic production activities deduction (see page 22) 29	Not deductible for Wisconsin	
30 Other adjustments included in federal Form 1040, line 36 (list type and amount) 30	.00	.00
31 Total adjustments to income. Add lines 17 through 30 31	.00	.00
Adjusted Gross Income		
32 Wisconsin income. Subtract line 31, column B from line 16, column B . . 32		.00
33 Federal income. Subtract line 31, column A from line 16, column A . . . 33	.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 22) . . . 34		.

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 22 36a	<input type="checkbox"/>	
36b Aliens (see page 22 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 37 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 23)		
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 40) 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 2009—heat included _____ .00 } Find credit from table page 24 42a		.00
Rent paid in 2009—heat not included _____ .00 }		
b Property taxes paid on home in 2009 _____ .00 } Find credit from table page 25 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	X .	
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	Historic rehabilitation credits. Enclose Schedule HR	49	.00
50	Working families tax credit. (Full-year Wisconsin residents only)	50	.00
51	Certain nonrefundable credits from line 3 of Schedule CR	51	.00
52	Add lines 48 through 51	52	.00
53	Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	53	.00
54	Alternative minimum tax. Enclose Schedule MT	54	.00
55	Add lines 53 and 54	55	.00
56	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	56	.00
57	Other credits from Schedule CR, line 15. Enclose Schedule CR	57	.00
58	Net income tax paid to another state. Enclose Schedule OS	58	.00
59	Add lines 56, 57, and 58	59	.00
60	Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax	60	.00
61	Recycling surcharge. Enclose Schedule RS	61	.00
62	Sales and use tax due on out-of-state purchases (see page 27)	62	.00
63	Advance earned income credit (see page 28)	63	.00
64	Donations (decreases refund or increases amount owed)		
	a Endangered resources .00	f Firefighters memorial .00	
	b Packers football stadium .00	g Prostate cancer research .00	
	c Breast cancer research .00	h Military family relief .00	
	d Veterans trust fund .00	i Second Harvest .00	
	e Multiple sclerosis .00	Total (add lines a through i) → 64j	.00
65	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 28) ▶ .00 x .33 =	65	.00
66	Credit repayments and other penalties (see page 28)	66	.00
67	Add lines 60 through 66	67	.00



NPR
→

Payments and Credits

68	Wisconsin income tax withheld. Enclose readable withholding statements	68	.00
69	2009 Wisconsin estimated tax paid and amount applied from 2008 return	69	.00
70	Earned income credit. (Full-year Wisconsin residents only)		
	Number of qualifying children ▶ _____		
	Federal credit ▶ _____ .00 x _____ % =	70	.00
71	Farmland preservation credit. (Full-year Wisconsin residents only)	71	.00
72	Repayment credit	72	.00
73	Homestead credit. (Full-year Wisconsin residents only)	73	.00
74	Farmland tax relief credit. (Full-year Wisconsin residents only)		
	Fill in property taxes on farmland ▶ _____ .00 x .18 =	74	.00
75	Eligible veterans and surviving spouses property tax credit	75	.00
76	Refundable credits from Schedule CR, line 22	76	.00
77	AMENDED RETURN ONLY – amount previously paid (see page 32)	77	.00
78	Add lines 68 through 77	78	.00
79	AMENDED RETURN ONLY – amounts previously refunded (see page 33)	79	.00
80	Subtract line 79 from line 78	80	.00

I-050ai

Refund or Amount You Owe

Table with 5 rows (81-85) for Refund or Amount You Owe. Includes fields for 'AMOUNT YOU OVERPAID' and 'AMOUNT YOU OWE' with calculated values like .00.

Third Party Designee section. Includes checkboxes for 'Yes' and 'No' to allow another person to discuss the return. Fields for Designee's name, phone number, and personal identification number (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: Wisconsin Department of Revenue. Includes addresses for 'if tax is due', 'if refund or no tax due', and 'if amended return'. Also includes a 'For Department Use Only' section with checkboxes for R, T, MAN, C.

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

Table for Schedule 1 - Wisconsin Itemized Deduction Credit. Rows 1-9 detailing medical/dental expenses, interest, gifts, casualty losses, and standard deduction with calculations leading to a credit rate of .05 (5%).

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

Table for Schedule 2 - Married Couple Credit. Rows 1-8 detailing wages, salaries, net profit, and earned income for both spouses, leading to a credit rate of .03 (3%).

