

1NPR

Nonresident & part-year resident Wisconsin income tax 2012

NOTE

DO NOT STAPLE

PAPER CLIP withholding statements here

Check here For the year Jan. 1-Dec. 31, 2012,
if this is an or other tax year
amended beginning: _____, 2012
return ending: _____, 20__.

Your legal last name		Legal first name		M.I.	Your social security number
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 7				Apt. no.	
City or post office			State	Zip code	
Filing status			Special Conditions <input type="checkbox"/>		
<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			Legal last name		
			Legal first name		M.I.
<input type="checkbox"/> Head of household (with qualifying person), (see page 7). Also, check here if married. <input type="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 2012 or before leaving Wisconsin (nonresidents leave blank).
 City Village Town
 City, village, or town

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 check or money order here

Income	Print numbers like this → 0123456789	NO COMMAS	A. Federal column	B. Wisconsin column
	Not like this → Ø147	NO CENTS		
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 (see page 11)	5		.00	.00
6 Business income or (loss) (see page 12)	6		.00	.00
7 Capital gain or (loss) (see page 12)	7		.00	.00
8 Other gains or (losses) (see page 12)	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. (see page 13)	11		.00	.00
12 Farm income or (loss) (see page 14)	12		.00	.00
13 Unemployment compensation (see page 14)	13		.00	.00
14 Social security benefits (see page 14)	14		.00	Not taxable
15 Other income (see pages 15-21). 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	RESERVED	Not deductible for Wisconsin	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21)	.00	.00
19	Health savings account deduction (see page 21)	.00	.00
20	Moving expenses (see page 21)	.00	.00
21	Deductible part of self-employment tax (see page 21)	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 21)	.00	.00
23	Self-employed health insurance deduction (see page 21)	.00	.00
24	Penalty on early withdrawal of savings (see page 21)	.00	.00
25	Alimony paid (see page 21)	.00	.00
26	IRA deduction (see page 22)	.00	.00
27	Student loan interest deduction (see page 22)	.00	.00
28	RESERVED	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 22)	Not deductible for Wisconsin	
30	Other adjustments included in Form 1040, line 36 (see page 22) (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 22)		. <input type="text"/>
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 2012—heat included .00	} Find credit from table page 24	42a .00
	Rent paid in 2012—heat not included .00		
b	Property taxes paid on home in 2012 .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		<u>.00</u>
48 Armed forces member credit. (Full-year Wisconsin residents only)	48		<u>.00</u>
49 Historic rehabilitation credits. Enclose Schedule HR	49		<u>.00</u>
50 Working families tax credit. (Full-year Wisconsin residents only)	50		<u>.00</u>
51 Certain nonrefundable credits from line 8 of Schedule CR	51		<u>.00</u>
52 Add lines 48 through 51	52		<u>.00</u>
53 Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	53		<u>.00</u>
54 Alternative minimum tax. Enclose Schedule MT	54		<u>.00</u>
55 Add lines 53 and 54	55		<u>.00</u>
56 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	56		<u>.00</u>
57 Other credits from Schedule CR, line 21. Enclose Schedule CR	57		<u>.00</u>
58 Net income tax paid to another state. Enclose Schedule OS	58		<u>.00</u>
59 Add lines 56, 57, and 58	59		<u>.00</u>
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		<u>.00</u>
61 Economic development surcharge. Enclose Schedule EDS	61		<u>.00</u>
62 Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here	62		<u>.00</u>
63 Donations (decreases refund or increases amount owed)			
a Endangered resources	<u>.00</u>	f Firefighters memorial	<u>.00</u>
b Packers football stadium	<u>.00</u>	g Military family relief	<u>.00</u>
c Cancer research	<u>.00</u>	h Second Harvest/Feeding Amer.	<u>.00</u>
d Veterans trust fund	<u>.00</u>	i Red Cross WI Disaster Relief	<u>.00</u>
e Multiple sclerosis	<u>.00</u>	j Special Olympics	<u>.00</u>
Total (add lines a through j)			63k <u>.00</u>
64 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29)	64	<u>.00</u> x .33 =	<u>.00</u>
65 Credit repayments and other penalties (see page 29)	65		<u>.00</u>
66 Add lines 60 through 65	66		<u>.00</u>
Payments and Credits			
67 Wisconsin income tax withheld. Enclose readable withholding statements	67		<u>.00</u>
68 2012 Wisconsin estimated tax paid and amount applied from 2011 return	68		<u>.00</u>
69 Earned income credit. (Full-year Wisconsin residents only)			
Number of qualifying children	▶ <u> </u>	Federal credit	<u>.00</u> x <u> </u> % = 69 <u>.00</u>
70 Farmland preservation credit. a. Schedule FC, line 18	70a	b. Schedule FC-A, line 13	70b <u>.00</u>
71 Repayment credit	71		<u>.00</u>
72 Homestead credit. (Full-year Wisconsin residents only)	72		<u>.00</u>
73 Eligible veterans and surviving spouses property tax credit	73		<u>.00</u>
74 Refundable credits from Schedule CR, line 32	74		<u>.00</u>
75 AMENDED RETURN ONLY – amount previously paid (see page 32)	75		<u>.00</u>
76 Add lines 67 through 75	76		<u>.00</u>
77 AMENDED RETURN ONLY – amounts previously refunded (see page 33)	77		<u>.00</u>
78 Subtract line 77 from line 76	78		<u>.00</u>



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 79 (Amount You Overpaid), 80 (Amount of line 79 you want refunded), 81 (Amount of line 79 to be applied to tax), 82 (Amount You Owe), and 83 (Underpayment interest).

Third Party Designee section. Includes fields for Designee's name, Phone no., 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), 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 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 (Medical and dental expenses), 2 (Interest paid), 3 (Gifts to charity), 4 (Casualty losses), 5 (Add lines 1 through 4), 6a (Wisconsin standard deduction), 6b (Ratio), 6c (Multiply line 6a by ratio), 7 (Subtract line 6c 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.

(A) YOURSELF (B) YOUR SPOUSE

Table for Schedule 2 with 3 columns: Line number, (A) YOURSELF, and (B) YOUR SPOUSE. Rows include 1 (Wages, salaries, tips, etc.), 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).

