

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2022, or other tax year beginning _____, 2022 ending _____, 20____.

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

NOTE

DO NOT STAPLE

PAPER CLIP withholding statements here

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, Foreign Country, Foreign province/state/country, Foreign postal code, Filing status (Single, Married filing joint return, Married filing separate return, Head of household), and County of.

Tax district information: Tax district, City, village, or town, County of, School district number, Special conditions, Form 804 filed with return.

Resident status section: Check the status that applies (You, Spouse), Full-year resident of Wisconsin, Nonresident of Wisconsin, Part-year resident of Wisconsin.



Note: Complete residence questionnaire, page 59.

PAPER CLIP check or money order here

Table with 5 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 like Wages, interest, dividends, etc.

Adjustments to Income

	A. Federal column	B. Wisconsin column
17 Educator expenses (see page 23) . . . . .	.00	.00
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 23) . . . . .	.00	.00
19 Health savings account deduction (see page 23) . . . . .	.00	.00
20 Moving expenses for members of the armed forces (see page 23) . . . . .	.00	.00
21 Deductible part of self-employment tax (see page 24) . . . . .	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 24) . . . . .	.00	.00
23 Self-employed health insurance deduction (see page 25) . . . . .	.00	.00
24 Penalty on early withdrawal of savings (see page 25) . . . . .	.00	.00
25 Alimony paid (see page 25) . . . . .	.00	.00
26 IRA deduction (see page 25) . . . . .	.00	.00
27 Student loan interest deduction (see page 26) . . . . .	.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 27 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 50)	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 <input type="checkbox"/> .00 x 50% =	40	.00
41 School property tax credits (part-year and full-year residents only)		
a Rent paid in 2022—heat included 41a .00	} Find credit from table page 32 . . . . .	.00
Rent paid in 2022—heat not included 41a .00		
b Property taxes paid on home in 2022 41b .00	} Find credit from table page 33 . . . . .	.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



Name(s) shown on Form 1NPR	Your social security number
46 Fill in amount from line 45	46 .00
47 Working families tax credit. (Full-year Wisconsin residents only)	47 .00
48 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	48 .00
49 Nonrefundable credits from Schedule CR, line 34. Include Schedule CR	49 .00
50 Net income tax paid to another state. Include Schedule OS	50 .00
51 Add lines 47 through 50	51 .00
52 Subtract line 51 from line 46. If line 51 is more than line 46, fill in 0 (zero). This is your net tax	52 .00
53 Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 36) If you certify that no sales or use tax is due, check here	53 .00
54 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) →	54i .00
55 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 37)	55 .00 x .33 = .00
56 Other penalties (see page 38)	56 .00
57 Add lines 52 through 56	57 .00

Payments and Credits

58 Wisconsin income tax withheld. Include readable withholding statements	58 .00
59 2022 Wisconsin estimated tax paid and amount applied from 2021 return	59 .00
60 Earned income credit. (Full-year Wisconsin residents only)	
Number of qualifying children ▶	
Federal credit .00 x % =	60 .00
61 Farmland preservation credit. a. Schedule FC, line 17	
b. Schedule FC-A, line 13	61b .00
62 Repayment credit	62 .00
63 Homestead credit. (Full-year Wisconsin residents only)	63 .00
64 Eligible veterans and surviving spouses property tax credit	64 .00
65 Refundable credits from Schedule CR, line 40	65 .00
66 AMENDED RETURN ONLY – amount previously paid (see page 44)	66 .00
67 Add lines 58 through 66	67 .00
68 AMENDED RETURN ONLY – amount previously refunded (see page 44)	68 .00
69 Subtract line 68 from line 67	69 .00

Refund or Amount You Owe

70 If line 69 is more than line 57, subtract line 57 from line 69. This is the AMOUNT OVERPAID	70 .00
71 Amount of line 70 you want REFUNDED TO YOU	71 .00
72 Amount of line 70 to be APPLIED TO YOUR 2023 ESTIMATED TAX	72 .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	_____	.00
74	Underpayment interest. Fill in exception code – see Sch. U → _____	74	_____	.00
75	Add lines 73 and 74. This is the AMOUNT YOU OWE	75	_____	.00
76	Interest (see page 47)	76	_____	.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	_____	.00
2	Interest paid from federal Schedule A (Form 1040). See instructions for exceptions	2	_____	.00
3	Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions	3	_____	.00
4	Casualty losses from federal Schedule A (Form 1040)	4	_____	.00
5	Add lines 1 through 4	5	_____	.00
6	Wisconsin standard deduction from Form 1NPR, line 34c	6	_____	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0 (zero)	7	_____	.00
8	Rate of credit is .05 (5%)	8	_____	x .05
9	Multiply line 7 by line 8. Fill in here and on line 39 of Form 1NPR	9	_____	.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	_____	_____
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	_____	_____
3	Combine lines 1 and 2. This is your total Wisconsin earned income	3	_____	_____
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	_____	_____
5	Subtract line 4 from line 3. This is your qualified earned income	5	_____	_____
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	_____	_____
7	Rate of credit is .03 (3%)	7	_____	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	_____	_____

