

# 1NPR

# 2013

## Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2013, or other tax year  
beginning \_\_\_\_\_, 2013 ending \_\_\_\_\_, 20 \_\_\_\_.

Check here if this is an amended return ☐

**Complete form using BLACK INK**

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.	<b>Tax district</b> 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 2013 or before leaving Wisconsin (nonresidents leave blank).  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> <b>County of</b> <input type="checkbox"/> <b>School district number</b> See page 39 <input type="checkbox"/>
City or post office	State	Zip code	

### Filing status

### Special conditions

- ☐ 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 ... ☐

Legal last name

Legal first name

M.I.

### 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.



Income	Print numbers like this → 0123456789 Not like this → Ø147		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 (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 14-20). Enclose Schedule M	15				.00	.00
16 Add lines 1 through 15	16				.00	.00

**Adjustments to Income**

A. Federal column

B. Wisconsin column

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

**Tax Computation**

<b>35</b>	Fill in the <b>larger</b> of Wisconsin income from line 32, column B or federal income from line 33, column A. <b>But</b> , if Wisconsin income from line 32 is zero or less, fill in 0 (zero) . . . . .	<b>35</b>	.00
<b>36a</b>	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 . . . . .	<b>36a</b>	<input type="checkbox"/>
<b>36b</b>	Aliens (see page 22 to determine if you must check line 36b) . . . . .	<b>36b</b>	<input type="checkbox"/>
<b>36c</b>	Find the standard deduction for amount on line <b>33</b> using table on page 37 . . . . .	<b>36c</b>	.00
<b>37</b>	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . . .	<b>37</b>	.00
<b>38</b>	Exemptions (Caution: see page 23)		
<b>a</b>	Fill in exemptions from your federal return _____ x \$700 . .	<b>38a</b>	.00
<b>b</b>	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 . .	<b>38b</b>	.00
<b>c</b>	Add lines 38a and 38b . . . . .	<b>38c</b>	.00
<b>39</b>	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero) . . . . .	<b>39</b>	.00
<b>40</b>	Tax (see table on page 40) . . . . .	<b>40</b>	.00
<b>41</b>	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . .	<b>41</b>	.00
<b>42</b>	School property tax credits (part-year and full-year residents only)		
<b>a</b>	Rent paid in 2013—heat included _____ .00 } Find credit from table page 24 . . . .	<b>42a</b>	.00
	Rent paid in 2013—heat not included _____ .00 }		
<b>b</b>	Property taxes paid on home in 2013 _____ .00 } Find credit from table page 25 . . . .	<b>42b</b>	.00
<b>43</b>	Add credits on lines 41, 42a, and 42b . . . . .	<b>43</b>	.00
<b>44</b>	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) . . . . .	<b>44</b>	.00
<b>45</b>	Fill in ratio from line 34 . . . . .	<b>45</b>	_____
<b>46</b>	Multiply line 44 by ratio on line 45 . . . . .	<b>46</b>	.00



Name(s) shown on Form 1NPR	Your social security number
<b>47</b> Fill in amount from line 46 .....	<b>47</b> ..... <u>.00</u>
<b>48</b> Armed forces member credit. (Full-year Wisconsin residents only) .....	<b>48</b> ..... <u>.00</u>
<b>49</b> Historic rehabilitation credits. Enclose Schedule HR .....	<b>49</b> ..... <u>.00</u>
<b>50</b> Working families tax credit. (Full-year Wisconsin residents only) .....	<b>50</b> ..... <u>.00</u>
<b>51</b> Certain nonrefundable credits from line 15 of Schedule CR .....	<b>51</b> ..... <u>.00</u>
<b>52</b> Add lines 48 through 51 .....	<b>52</b> ..... <u>.00</u>
<b>53</b> Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero) .....	<b>53</b> ..... <u>.00</u>
<b>54</b> Alternative minimum tax. Enclose Schedule MT .....	<b>54</b> ..... <u>.00</u>
<b>55</b> Add lines 53 and 54 .....	<b>55</b> ..... <u>.00</u>
<b>56</b> Married couple credit. Complete Schedule 2 (page 4, Form 1NPR) .....	<b>56</b> ..... <u>.00</u>
<b>57</b> Other credits from Schedule CR, line 28. Enclose Schedule CR .....	<b>57</b> ..... <u>.00</u>
<b>58</b> Net income tax paid to another state. Enclose Schedule OS .... <input type="checkbox"/>	<b>58</b> ..... <u>.00</u>
<b>59</b> Add lines 56, 57, and 58 .....	<b>59</b> ..... <u>.00</u>
<b>60</b> Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax ..	<b>60</b> ..... <u>.00</u>
<b>61</b> Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) ..	<b>61</b> ..... <u>.00</u>
If you certify that no sales or use tax is due, check here ..... <input type="checkbox"/>	
<b>62</b> Donations (decreases refund or increases amount owed)	
<b>a</b> Endangered resources ..... <u>.00</u>	<b>f</b> Firefighters memorial ..... <u>.00</u>
<b>b</b> Packers football stadium ..... <u>.00</u>	<b>g</b> Military family relief ..... <u>.00</u>
<b>c</b> Cancer research ..... <u>.00</u>	<b>h</b> Second Harvest/Feeding Amer. .... <u>.00</u>
<b>d</b> Veterans trust fund ..... <u>.00</u>	<b>i</b> Red Cross WI Disaster Relief ..... <u>.00</u>
<b>e</b> Multiple sclerosis ..... <u>.00</u>	<b>j</b> Special Olympics ..... <u>.00</u>
Total (add lines a through j) .. →	
<b>63</b> Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) ▶ ..... <u>.00</u> x .33 =	<b>63</b> ..... <u>.00</u>
<b>64</b> Credit repayments and other penalties (see page 29) .....	<b>64</b> ..... <u>.00</u>
<b>65</b> Add lines 60 through 64 .....	<b>65</b> ..... <u>.00</u>
<b>Payments and Credits</b>	
<b>66</b> Wisconsin income tax withheld. Enclose readable withholding statements ..	<b>66</b> ..... <u>.00</u>
<b>67</b> 2013 Wisconsin estimated tax paid and amount applied from 2012 return ..	<b>67</b> ..... <u>.00</u>
<b>68</b> Earned income credit. (Full-year Wisconsin residents only)	
Number of qualifying children ▶ <input type="text"/> .....	
Federal credit ..... <u>.00</u> x <input type="text"/> % =	
<b>69</b> Farmland preservation credit. <b>a.</b> Schedule FC, line 18 .....	<b>69a</b> ..... <u>.00</u>
<b>b.</b> Schedule FC-A, line 13 .....	<b>69b</b> ..... <u>.00</u>
<b>70</b> Repayment credit .....	<b>70</b> ..... <u>.00</u>
<b>71</b> Homestead credit. (Full-year Wisconsin residents only) .....	<b>71</b> ..... <u>.00</u>
<b>72</b> Eligible veterans and surviving spouses property tax credit .....	<b>72</b> ..... <u>.00</u>
<b>73</b> Refundable credits from Schedule CR, line 39 .....	<b>73</b> ..... <u>.00</u>
<b>74</b> AMENDED RETURN ONLY – amount previously paid (see page 32) .....	<b>74</b> ..... <u>.00</u>
<b>75</b> Add lines 66 through 74 .....	<b>75</b> ..... <u>.00</u>
<b>76</b> AMENDED RETURN ONLY – amounts previously refunded (see page 33) ..	<b>76</b> ..... <u>.00</u>
<b>77</b> Subtract line 76 from line 75 .....	<b>77</b> ..... <u>.00</u>



**Refund or Amount You Owe**

**78** If line 77 is more than line 65, subtract line 65 from line 77. This is the **AMOUNT YOU OVERPAID 78** .00

**79** Amount of line 78 you want **REFUNDED TO YOU** .00

**80** Amount of line 78 to be **APPLIED TO YOUR 2014 ESTIMATED TAX** .00

**81** If line 77 is less than line 65, subtract line 77 from line 65 . . . . . This is the **AMOUNT YOU OWE 81** .00

**82** Underpayment interest. Fill in exception code – see Sch. U → .00  
Also include on line 81 (see page 34).

**Third  
Party  
Designee**

Do you want to allow another person to discuss this return with the department (see page 34)?

☐ **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.

**Sign  
here ▶**

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

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

(if amended return)

PO Box 8991  
Madison WI 53708-8991For Department  
Use Only

C

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

<b>1</b> Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . .	<b>1</b>	.00
<b>2</b> Interest paid from lines 10-12 and 14, federal Schedule A. See instructions for exceptions . . . . .	<b>2</b>	.00
<b>3</b> Gifts to charity from line 19, federal Schedule A. See instructions for exceptions . . . . .	<b>3</b>	.00
<b>4</b> Casualty losses from line 20, federal Schedule A <u>only</u> if the loss is directly related to a federally-declared disaster . . . . .	<b>4</b>	.00
<b>5</b> Add lines 1 through 4 . . . . .	<b>5</b>	.00
<b>6a</b> Wisconsin standard deduction from Form 1NPR, line 36c . . . . .	<b>6a</b>	.00
<b>6b</b> Ratio from Form 1NPR, line 34 . . . . .	<b>6b</b>	. . . . .
<b>6c</b> Multiply line 6a by ratio on line 6b. Fill in the result on line 6c . . . . .	<b>6c</b>	.00
<b>7</b> Subtract line 6c from line 5. If line 6c is more than line 5, fill in 0 (zero) . . . . .	<b>7</b>	.00
<b>8</b> Rate of credit is .05 (5%) . . . . .	<b>8</b>	x .05
<b>9</b> Multiply line 7 by line 8. Fill in here and on line 41 of Form 1NPR . . . . .	<b>9</b>	.00

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

(A) YOURSELF (B) YOUR SPOUSE

<b>1</b> 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 . . . . .	<b>1</b>	.00	.00
<b>2</b> 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 . . . . .	<b>2</b>	.00	.00
<b>3</b> Combine lines 1 and 2. This is your total Wisconsin earned income . . . . .	<b>3</b>	.00	.00
<b>4</b> Add amounts on Form 1NPR, lines 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income	<b>4</b>	.00	.00
<b>5</b> Subtract line 4 from line 3. This is your qualified earned income . . . . .	<b>5</b>	.00	.00
<b>6</b> 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 . . . . .	<b>6</b>	.00	
<b>7</b> Rate of credit is .03 (3%) . . . . .	<b>7</b>	x .03	
<b>8</b> Multiply line 6 by line 7. Round the result and fill in here and on line 56 of Form 1NPR. Do not fill in more than \$480 . . . . .	<b>8</b>	.00	

