

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning _____, 2017 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 Wisconsin city, village, or town, and the county in which you lived at the end of 2017 or before leaving Wisconsin (nonresidents leave blank).

City Village Town

City, village, or town

County of

School district number See page 54



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 63.

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 1-16 detailing various income types and their taxability.

| Adjustments to Income | | A. Federal column | B. Wisconsin column |
|------------------------------|--|------------------------------|--------------------------|
| 17 | Educator expenses (see page 32) | .00 | .00 |
| 18 | Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 32) | .00 | .00 |
| 19 | Health savings account deduction (see page 32) | .00 | .00 |
| 20 | Moving expenses (see page 32) | .00 | .00 |
| 21 | Deductible part of self-employment tax (see page 32) | .00 | .00 |
| 22 | Self-employed SEP, SIMPLE, and qualified plans (see page 32) | .00 | .00 |
| 23 | Self-employed health insurance deduction (see page 33) | .00 | .00 |
| 24 | Penalty on early withdrawal of savings (see page 33) | .00 | .00 |
| 25 | Alimony paid (see page 33) | .00 | .00 |
| 26 | IRA deduction (see page 33) | .00 | .00 |
| 27 | Student loan interest deduction (see page 33) | .00 | .00 |
| 28 | Reserved for future use | Not deductible for Wisconsin | |
| 29 | Domestic production activities deduction (see page 33) | Not deductible for Wisconsin | |
| 30 | Other adjustments included in Form 1040, line 36 (see page 34) (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 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 35 | 36a | <input type="checkbox"/> |
| 36b | Aliens (see page 34 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 52 | 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 35) | | |
| 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 55) | 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 2017—heat included _____ .00 } Find credit from table page 38 | 42a | .00 |
| | Rent paid in 2017—heat not included _____ .00 } | | |
| b | Property taxes paid on home in 2017 _____ .00 } Find credit from table page 39 | 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 | _____ . _____ |
| 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 | Working families tax credit. (Full-year Wisconsin residents only) | 49 .00 |
| 50 | Certain nonrefundable credits from line 11 of Schedule CR | 50 .00 |
| 51 | Add lines 48 through 50 | 51 .00 |
| 52 | Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero) | 52 .00 |
| 53 | Alternative minimum tax. Enclose Schedule MT | 53 .00 |
| 54 | Add lines 52 and 53 | 54 .00 |
| 55 | Married couple credit. Complete Schedule 2 (page 4, Form 1NPR) | 55 .00 |
| 56 | Other credits from Schedule CR, line 35. Enclose Schedule CR | 56 .00 |
| 57 | Net income tax paid to another state. Enclose Schedule OS | 57 .00 |
| 58 | Add lines 55, 56, and 57 | 58 .00 |
| 59 | Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax | 59 .00 |
| 60 | Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 43) If you certify that no sales or use tax is due, check here | 60 .00 |
| 61 | 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) | 61i .00 |
| 62 | Penalties on IRAs, other retirement plans, MSAs, etc. (see page 44) | 62 .00 x .33 = .00 |
| 63 | Other penalties (see page 44) | 63 .00 |
| 64 | Add lines 59 through 63 | 64 .00 |
| Payments and Credits | | |
| 65 | Wisconsin income tax withheld. Enclose readable withholding statements | 65 .00 |
| 66 | 2017 Wisconsin estimated tax paid and amount applied from 2016 return | 66 .00 |
| 67 | Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children Federal credit | 67 .00 |
| 68 | Farmland preservation credit. a. Schedule FC, line 17 | 68a .00 |
| | b. Schedule FC-A, line 13 | 68b .00 |
| 69 | Repayment credit | 69 .00 |
| 70 | Homestead credit. (Full-year Wisconsin residents only) | 70 .00 |
| 71 | Eligible veterans and surviving spouses property tax credit | 71 .00 |
| 72 | Refundable credits from Schedule CR, line 40 | 72 .00 |
| 73 | AMENDED RETURN ONLY – amount previously paid (see page 49) | 73 .00 |
| 74 | Add lines 65 through 73 | 74 .00 |
| 75 | AMENDED RETURN ONLY – amount previously refunded (see page 49) | 75 .00 |
| 76 | Subtract line 75 from line 74 | 76 .00 |



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 77 (AMOUNT OVERPAID), 78 (REFUNDED TO YOU), 79 (APPLIED TO YOUR 2018 ESTIMATED TAX), 80 (AMOUNT YOU OWE), and 81 (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, 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 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), 6 (Wisconsin standard deduction), 7 (Subtract line 6 from line 5), 8 (Rate of credit is .05 (5%)), 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, 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 (3%)), and 8 (Multiply line 6 by line 7).

