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- ✓ **FREE:** file your state tax return at no charge
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### NEW IN 2019

**Tax Rates Reduced** – The tax rate for the first and second tax bracket is reduced from 4% to 3.86% and from 5.84% to 5.04%, respectively. This rate reduction is built into the tax table on pages 53-58.

**Business Moving Expenses** – The subtraction taken on your federal return for moving expenses incurred to move a Wisconsin business to a location outside Wisconsin or the United States must be added back to Wisconsin income. See Schedule M instructions, page 2.

**College Savings Account** – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$3,280 per beneficiary (\$1,640 per beneficiary if you are married filing a separate return or a divorced parent). See Schedule M instructions, page 8.

**REMINDER** If the IRS adjusted any of your federal income tax returns, you must notify the department within 90 days of any adjustment that affects your Wisconsin income tax returns. See page 9.

#### Tax Tips:

- ☐ E-file for a faster refund (see page 6)
- ☐ If you moved out of Wisconsin in 2019, complete the Legal Residence (Domicile) Questionnaire on page 61
- ☐ If you have to make estimated tax payments in 2020 and do not receive Form 1-ES in the mail, contact any of our offices or go to [revenue.wi.gov](https://revenue.wi.gov) to get a copy of the form

#### Tax Returns Are Due:

**Wednesday  
April 15, 2020**

#### Have Questions?

See page 11 for office locations and other helpful numbers.

[revenue.wi.gov](https://revenue.wi.gov)

**FEDERAL PRIVACY ACT** In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of sec. 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your return and the issuance of refund checks.

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## Resident Status

### ■ Am I a resident, a nonresident, or a part-year resident of Wisconsin?

The following will help you decide.

**Full-year resident** You are a full-year resident if you are domiciled in Wisconsin for all of 2019.

**Nonresident** You are a nonresident if you aren't domiciled in Wisconsin for any part of 2019.

**Part-year resident** You are a part-year resident if you are domiciled in Wisconsin for part of 2019.

### ■ What is domicile?

Your domicile is the permanent legal home you intend to use for an indefinite or unlimited period, and to which, when absent, you intend to return. It is not always where you presently live. You can be physically present or residing in one state but maintain a domicile in another. "Domicile" is often referred to as "legal residence." You can have only one domicile at a time.

**Note** Your domicile, once established, is never lost unless all three of the following occur or exist:

- You specifically intend to abandon your old domicile and take actions consistent with such intent
- You intend to acquire a new domicile and take actions consistent with such intent, such as those listed in question 7 of the questionnaire on page 61
- You are physically present in the new domicile

Your domicile does not change if:

- You leave your state of domicile for a brief rest or vacation, or
- You leave your state of domicile to complete a particular transaction, perform a particular contract, or fulfill a particular engagement, but you intend to return to your state of domicile whether or not you complete the transaction, contract, or engagement (for example, migrant workers or students).

### ■ Armed forces personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take positive action to change your domicile to another state as described in the above section entitled "What is domicile?". For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

### ■ Aliens

If you are considered a nonresident alien for federal tax purposes for the entire taxable year, you are considered a nonresident of Wisconsin. If you are considered a resident alien for federal tax purposes for all or part of the tax year, you may be either a full-year resident, part-year resident, or nonresident of Wisconsin as follows:

- If you are a lawful permanent resident of the United States and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident. You are a lawful permanent resident of the United States at any time if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant.

You generally have this status if the federal government has issued you an alien registration card, also known as Form I-551, green card, or permanent residence card.

- If you are a nonimmigrant (have not been granted immigrant status by the federal government), you are considered a nonresident of Wisconsin. **Exception** If you are a refugee or have been granted asylum and you intend to remain permanently in Wisconsin, you are considered a Wisconsin resident.

**Example** For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2019, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2019 (assuming your intent was to establish a domicile in Wisconsin). For the 2019 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2019, through July 31, 2019, and a resident from August 1, 2019, through December 31, 2019). As a part-year resident for 2019, you must file a 2019 Form 1NPR.

**Note:** Certain tax credits (for example, homestead credit and earned income credit) may not be claimed by part-year residents or nonresidents.

**Example** A foreign student in this country with an “F” visa under the Immigration and Nationality Act may be classified for federal tax purposes as a nonresident alien or as a resident alien depending on his or her intended length of stay in this country. Regardless of the student’s alien status, the student maintains his or her domicile in his or her homeland. The student is a nonresident of Wisconsin. A student with an “F” visa cannot become domiciled in Wisconsin.

### Who Must File

If you are a nonresident or part-year resident of Wisconsin and your gross income (or the combined gross income of you and your spouse) is \$2,000 or more for 2019, you must file a Wisconsin return. A return does not have to be filed by a nonresident of Wisconsin if all income is exempt from tax as disaster relief work performed during a state of emergency declared by the Governor.

**Gross income** means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn’t include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest. For further information, see Publication 122, *Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2019*.

### ■ Other filing requirements

You may have to file a return even if your gross income is less than \$2,000. You must file a Wisconsin income tax return if:

- You can be claimed as a dependent on another person’s income tax return (for example, on your parent’s return) and you have gross income of more than \$1,100 which included at least \$351 of unearned income. Unearned income includes interest, dividends, capital gain distributions, etc., that are reportable to Wisconsin.
- You owe a Wisconsin penalty on an IRA, retirement plan, Coverdell education savings account, health savings account, ABLE account, or Archer medical savings account.

**Note:** Even if you don’t have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2019, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 32 of Form 1NPR, fill in a 0 on line 39, and complete lines 59, 60, 68, 70, 71, and 72. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under line 1 instructions on page 16.

### What Income Does Wisconsin Tax?

**Full-year residents** Wisconsin taxes your income from all sources.

**Nonresidents** Wisconsin taxes only your income from Wisconsin sources.

**Part-year residents** During the time you are a Wisconsin resident, Wisconsin taxes your income from all sources. During the time you aren’t a Wisconsin resident, Wisconsin taxes only your income from Wisconsin sources.

### ■ What is income from Wisconsin sources?

Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for services performed in Wisconsin (see the exceptions under line 1 instructions on page 16).
- Rents and royalties from real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, trusts, partnerships, limited liability companies (LLCs), and tax-option (S) corporations. For tax-option (S) corporations, this includes capital gains, interest, and dividends passed through from a tax-option (S) corporation that is engaged in business in Wisconsin.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or Wisconsin pari-mutuel wager winnings and purses. This includes all income realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally purchased in Wisconsin.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.
- Income derived from a covenant not to compete to the extent the covenant was based on a Wisconsin-based activity.

**Service member's spouse** A service member's spouse may elect to use the same residence as the service member for purposes of taxation, regardless of the date on which the marriage of the spouse and the service member occurred. However, nontaxable amounts excluded from the Wisconsin column for the service member's spouse must still be included in the federal column. Amounts entered in the federal column are the amounts from your federal return, as adjusted for differences between federal and Wisconsin law. See "Column A and Column B Instructions" on page 14.

### Which Form To File

If you are a nonresident or part-year resident of Wisconsin in 2019, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2019, you must file Wisconsin Form 1. You can get Form 1 from any Department of Revenue office or from the department's website at [revenue.wi.gov](https://revenue.wi.gov).

**Exception** If you are a full-year Wisconsin resident but your spouse isn't, and you are filing a joint return, you must file Form 1NPR.

### When To File

You should file as soon as you can, but not later than **April 15, 2020**. If you file late without an extension, you are subject to interest at 1.5% per month, late filing fees, and penalties.

**Farmers and fishers** Persons who earn at least two-thirds of their gross income from farming or fishing who don't make payments of estimated income tax (Wisconsin Form 1-ES) must file their 2019 Wisconsin income tax returns and pay any tax due by March 2, 2020, to avoid interest for underpayment of estimated tax.

### How To Get An Extension Of Time To File

Your return is due April 15, 2020.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 1NPR enclose either:

- A copy of your federal extension application (for example, Form 4868) or
- A statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

**Note:** You will owe interest on any tax that you have not paid by April 15, 2020. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2020, or during an extension period, you may have to pay additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2020. Submit the payment with a 2019 Wisconsin Form 1-ES. You can get this form from our website at [revenue.wi.gov](https://revenue.wi.gov) or at any Department of Revenue office. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. **Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Freedom's Sentinel in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See "Special Conditions" below.

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 2, 2020, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing. An extension of the March 2 date is not available.

**Special Conditions** A "Special Conditions" section is located under the name and address section on page 1 of Form 1NPR. If you have an extension of time to file due to service in support of Operation Freedom's Sentinel in the United States, fill in "01" in the Special Conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in "02" in the box. If you qualify for an extension because of a federally-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

## Filing Your Return

### ■ E-filing (electronic filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. Certain software will allow you to file Form 1NPR electronically.

Check with your tax preparer/software to determine if you can electronically file Form 1NPR, or use the department's free e-file application. For more information on e-filing, go to the department's website at [revenue.wi.gov/Pages/OnlineServices/home.aspx](http://revenue.wi.gov/Pages/OnlineServices/home.aspx).

### ■ Paper filing

Electronic filing (e-filing) is the fastest way to receive your refund. However, if you paper file, there are several things you can do to ensure you receive your refund faster.

Important information:

- Send original copies
- Use black ink
- Clearly write your name and address using capital letters (do not use mailing labels)
- Do not use commas and dollar signs as they can be misread when scanned
- Round amounts to whole dollars
- Do not add cents in front of the preprinted zeros on entry lines
- To indicate a negative number, use a negative sign (for example, -8300 not (8300))
- Print your numbers clearly: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- If you make a mistake, erase or start over (do not cross out entries)
- Put entries on the lines, and do not write in the margins, above or below the lines
- Lines where no entry is required should be left blank (do not enter zeros)
- Do not draw vertical lines in entry fields (they can be read as a "I" when scanned)
- Do not staple your return as stapling will delay the processing of your return and any refund

### ■ Assembling your return

Begin by putting the four pages of Form 1NPR in numerical order. Then, attach, using a **paper clip**, the following in the order listed.

**Note**

Do not attach a Form W-RA if you are filing your return on paper. Form W-RA is used only when submitting information for an electronically-filed return.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1NPR, unless you are paying by credit card or online.
2. **W-2s or 1099s** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2G, WT-11, 1042-S, 1099-G, 1099-R, and 1099-MISC and Schedules 2K-1, 3K-1, and 5K-1) to the front of Form 1NPR.
3. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*.
4. **Amended return** – Enclose Schedule AR, *Explanation of Amended Return*, with your amended return and all supporting forms and schedules for items changed. (Don't send a copy of your original return.)
5. **Federal Return** – A complete copy of your federal return (Form 1040, 1040-SR, 1040NR, or 1040NR-EZ) and its supporting schedules and forms (such as federal Form 8886, *Reportable Transaction Disclosure Statement*.)
6. **Extension Form or Statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.



**7. Divorce Decree –**

- *Persons divorced after June 20, 1996, who compute a refund* - If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR.

**8. Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Allocation*, enclose a copy with your Form 1NPR. Fill in "05" in the Special Conditions box on page 1 of Form 1NPR.

**CAUTION** Be sure to file all four pages of Form 1NPR. Send the original of your return. Do not send a photocopy.

**■ Where to File**

Mail your return (an original return or amended return) to the Wisconsin Department of Revenue at:

*(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 homestead credit claimed)*

PO Box 34  
Madison WI  
53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Also, include your complete return address.

**Private Delivery Services** You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

**Questions About Refunds**

**Call:** (608) 266-8100 in Madison,  
(414) 227-4907 in Milwaukee, *or*  
1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

**Visit our Website at:** [revenue.wi.gov](https://revenue.wi.gov)

If you need to contact us about your refund, please wait at least 12 weeks after filing your Form 1NPR. Refund information may not be available until that time. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

You may call one of the numbers indicated above or write to: Mail Stop 5-77  
Department of Revenue  
PO Box 8949  
Madison WI 53708-8949

If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available when you call one of the numbers listed above. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2486 in Madison (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure website at [revenue.wi.gov](https://revenue.wi.gov).

**Amending Your Return**

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2024, for 2019 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

If you filed an amended return with the Internal Revenue Service (IRS) or another state, you generally must also file an amended Wisconsin return within 90 days. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.

**Note**

If your original return was filed on Form 1NPR, you would file an amended return using Form 1NPR and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2019 Form 1NPR and elect to carry the NOL back to 2017 and 2018, you must file Form X-NOL for the appropriate year, in addition to a Form 1NPR for each year, to amend your return and claim a refund.

Check the space on Form 1NPR to indicate your filing status on the amended return. If you are changing from separate returns to a joint return, both of you must sign the amended return. If there is any tax due, it must be paid in full. You cannot change from joint to separate returns after the due date for filing your original return has passed.

If you are changing your filing status, the amount reported on line 32 of Form 1NPR as federal adjusted gross income must be based on the same filing status used for Wisconsin. For example, you and your spouse both originally filed Form 1NPR as married filing a separate return. You are amending to change your filing status to married filing a joint return. The amount reported on line 32 must be taken from a federal return based on a married filing joint status. If you did not file a joint federal return, you should prepare a pro forma federal return using a married filing joint return status. The federal adjusted gross income and other amounts from this pro forma return are then used to complete the amended return. Follow the Form 1NPR instructions to complete your amended return.

→ If you are changing an amount on any line of Form 1NPR, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2019 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the department, use the corrected figures from the adjustment notice.

Sign and date your amended return in the space provided on page 4. Your spouse must also sign if it is a joint return.

**Note**

Enclose Schedule AR with your amended Form 1NPR to explain the changes you made and the reasons for those changes. If you owe an additional amount, enclose your check or money order for the additional tax and interest, made payable to the Wisconsin Department of Revenue.

Mail your amended return to the address shown on Form 1NPR.

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your 2019 return (April 15, 2020). Figure the interest charge on the additional tax you owe. In the area below line 74, write in the amount of interest. Label it "interest charge."

**Note**

### Credit Repayments

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which you originally claimed the credit to reduce the amount of your credit by your repayment. See below for credits for which you may have to repay.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- **Supplement to federal historic rehabilitation credit** Were you required to repay to the IRS a portion of the federal historic rehabilitation credit? If yes and you claimed the same qualified rehabilitation expenditures for the Wisconsin credit, you must repay to the department a proportionate amount of the Wisconsin credit. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.
- **Low-income housing credit** If the qualified basis of the qualified development is less than the amount of the qualified basis of the last day of the immediately preceding taxable year, you must repay an amount equal to the amount you were required to repay to the IRS for the federal low-income housing credit.



## Penalties for Not Filing Returns or Filing Incorrect Returns

If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

## Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, the earned income credit, homestead credit, or the veterans and surviving spouses property tax credit, are subject to filing limitations. If you file a “fraudulent claim,” you will not be allowed to take any refundable credit for 10 years. “Fraudulent claim” means a claim that is false or excessive and filed with fraudulent intent. If you file a “reckless claim,” you will not be allowed to take any refundable credit for 2 years. “Reckless claim” means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

## Internal Revenue Service and Other State Adjustments

**Note**

Did the IRS adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report by either:

- (1) Including it with an amended return that reflects the federal adjustments, or
- (2) Mailing the copy to: Wisconsin Department of Revenue  
Audit Bureau  
PO Box 8906  
Madison WI 53708-8906

If you filed an amended return with the IRS or another state, you generally must also file an amended Wisconsin return within 90 days. An amended Wisconsin return must be filed if the changes affect your Wisconsin income, any credit, or tax payable.

## Age

If your birthday falls on January 1, 2020, you are considered to be a year older as of December 31, 2019. **Example:** If you were born on January 1, 1955, you are considered to be age 65 as of December 31, 2019.

## Estimated Tax Payments Required for Next Year

If your 2020 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must either:

- Make estimated tax payments for 2020 in installments beginning April 15, 2020, using 2020 Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2020 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you do not make required installment payments, you may be charged interest.

For more information, contact the department's Customer Service Bureau at (608) 266-2486 or visit any Department of Revenue office.

If you must file Form 1-ES for 2020 and do not receive a form in the mail, go to our website at [revenue.wi.gov](https://revenue.wi.gov) to obtain a personalized copy of Form 1-ES. You may also visit or contact the department using one of the methods listed above.

## Death of a Taxpayer

A return for a taxpayer who died in 2019 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her death.

If there is no estate to probate, a surviving heir may file Form 1NPR for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1NPR should sign it and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative"). Be sure to fill in the surviving heir's or personal representative's mailing address in the address area of Form 1NPR.

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

**Note**

If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*. Mail the completed form and refund check to the address shown on Form 804. Do **not** mail Form 804 with the original return.

If your spouse died during 2019 and you did not remarry in 2019, you can file a joint return. You can also file a joint return if your spouse died in 2020 before filing a 2019 return. A joint return should show your spouse's 2019 income before death and your income for all of 2019. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

If your spouse died before 2019 and you have not remarried, you must file as single or, if qualified, as head of household.

For more information about the final income tax return to be filed for a deceased person, visit any department office or call our Customer Service Bureau at (608) 266-2486.

## Requesting Copies of Your Returns

The Department of Revenue will provide copies of your Wisconsin returns for prior years. Persons requesting copies should complete the online application at [tap.revenue.wi.gov/mta](http://tap.revenue.wi.gov/mta), then click on Quick-Links and select Request Tax Record Copy under Income Taxes or Business Taxes. Include all required information and fee with your application.

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 25, 2019: 26 USC 7701, 26 USC 6081, 26 USC 7508A, 26 USC 7508, 26 USC 50, 26 USC 42, 26 USC 265, 26 USC 67, 26 USC 71, 26 USC 72, 26 USC 530, 26 USC 529A, 26 USC 220, 26 USC 223, 26 USC 4975, 26 USC 6402, and ch. 71, Wis. Stats.

## Tax Help and Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:  
(**Note:** Mail completed returns to the address shown on the return.)

### Customer assistance:

phone: (608) 266-2486

email: [DORIncome@wisconsin.gov](mailto:DORIncome@wisconsin.gov)

### Forms requests:

phone: (608) 266-1961

website: [revenue.wi.gov](http://revenue.wi.gov)

### Madison –

Mail Stop 5-77

2135 Rimrock Rd.

PO Box 8949

Madison WI 53708-8949

### Milwaukee –

State Office Bldg., 819 N. 6th St., Rm. 408

Milwaukee WI 53203-1606

### Appleton –

265 W. Northland Ave.

Appleton WI 54911-2016

### Eau Claire –

State Office Bldg., 718 W. Clairemont Ave.

Eau Claire WI 54701-4558

### Green Bay –

200 N. Jefferson St., Rm. 140

Green Bay WI 54301-5189

The Wausau office is open on a limited schedule.

## Internet Address

Our website, [revenue.wi.gov](http://revenue.wi.gov), has many resources to help you with your tax needs.

- Complete electronic forms and submit them for free
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us comments or request help
- File your return electronically

**TTY Equipment** – Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

## Publications Available

The following is a list of some of our publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our website.

### Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2019
- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 117 Guide to Wisconsin Wage Statements and Information Returns
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 122 Tax Information for Part-Year Residents and Nonresidents
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 401 Extensions of Time to File
- 405 Wisconsin Taxation Related to Native Americans
- 411 Disaster Relief
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings

Before starting your Form 1NPR, fill in your federal return and its supporting schedules. If you aren't required to file a federal return, list the types and amounts of your income and deductions on a separate sheet of paper and enclose it with your Form 1NPR.

Follow these line instructions to fill in your Form 1NPR. Prepare one copy to file with the department and another for your records.

■ **Amended Return** If you already filed your original return and this is an amended return, place a check mark where indicated at the top of Form 1NPR. For more information, see **Amending Your Return** on page 7 of these instructions. Be sure to enclose a copy of Schedule AR with your amended return.

■ **Period covered** File the 2019 return for calendar year 2019 and fiscal years that begin in 2019. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located under the name and address area on page 1 of Form 1NPR.

■ **Name and address** Print or type your legal name and address. Include your apartment number, if any. Fill in your PO Box number only if your post office does not deliver mail to your home. If you are married filing a joint return, fill in your spouse's name (even if your spouse didn't have any income). If you filed a joint return for 2018 and you are filing a joint return for 2019 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2018 return.

■ **Social security number** Fill in your social security number. Also fill in your spouse's social security number if you are married filing a joint return or if you are married filing a separate return.

If you are an alien who has been issued an Individual Taxpayer Identification Number (ITIN), fill in your ITIN wherever your social security number is requested.

Note

■ **Special conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1NPR. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 01 Extension – Operation Freedom's Sentinel (page 5)
- 02 Extension – Combat zone (page 5)
- 03 Extension – Federally-declared disaster (page 5)
- 04 Divorce decree (page 7)
- 05 Injured spouse (page 7)
- 06 Single decedent or primary taxpayer if joint return (page 10)
- 07 Spouse deceased if joint return (page 10)
- 08 Both taxpayers deceased (page 10)
- 09 Nonresident service member (page 15)
- 11 Fiscal filer (page 12)
- 14 Active duty reserve and National Guard military pay (page 16)
- 15 Military spouse (page 16)
- 16 Schedule RT enclosed (Schedule M instructions, page 11)
- 17 Disaster relief (pages 16 and 19)
- 99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2019, or before leaving Wisconsin. Also fill in the name of the county in which you lived.

■ **School district number** *Nonresidents* – don't fill in this line. *Part-year and full-year residents* – See the list of school district numbers on page 52. Fill in the number of the school district in which you lived on December 31, 2019, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2019. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

If you obtained a decree of divorce or separate maintenance during 2019 or are married and will file a separate return, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2019*. This publication has information on what income you must report.

**Single** You may check the “single” box if any of the following was true on December 31, 2019:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance
- You were widowed before January 1, 2019, and did not remarry in 2019

**Nonresident aliens filing federal Form 1040NR** You can’t consider yourself single if you were married but lived apart from your spouse.

**Married filing joint return** Most married couples will pay less tax if they file a joint return. You may check the “married filing a joint return” box if **any** of the following is true.

- You were married as of December 31, 2019
- Your spouse died in 2019 and you did not remarry in 2019
- You were married at the end of 2019, and your spouse died in 2020 before filing a 2019 return

A married couple may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return, and both are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

You can’t file a joint return if either you or your spouse were a nonresident alien at any time during 2019. You also can’t file a joint return if you and your spouse have different tax years.

**Exception** If at the end of 2019 one spouse was a dual-status or nonresident alien and the other spouse was a U.S. citizen or a resident alien, you may be able to file a joint return. In order to file a joint return, you must elect to treat the nonresident alien spouse as a U.S. resident. If you do file a joint return, you and your spouse must report your combined worldwide income as your federal income. (**Note:** Even though electing to be treated as a U.S. resident, the nonresident alien spouse is considered a nonresident of Wisconsin.)

If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separate return.

**Married filing separate return** A joint return usually produces the lowest tax, but you and your spouse may be among the few married couples for whom separate returns are better. This will require filing two returns, one for each spouse.

If you file a separate return, print or type your spouse’s social security number in the space at the top of the form and full name on the line provided. If you file a separate return, you and your spouse can amend it to file as married filing a joint return within four years after the unextended due date of the return.

**Head of household** If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status.

Certain married persons who lived apart from their spouse for the last 6 months of 2019 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2019 may be able to use this status. If you do not have to file a federal return, visit any department office or contact the department’s Customer Service Bureau at (608) 266-2486 to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

**Note:** If you are married and qualify to file as head of household, be sure to check both “head of household” filing status and “married” next to the arrow. Also, fill in your spouse’s social security number in the space next to the name area and fill in your spouse’s name in the spaces above the head of household line.

■ **Resident status** Check the resident status to indicate your resident status in 2019. If you are married filing a joint return, also check one of the spaces to indicate your spouse’s resident status in 2019. See the definitions on page 3.

If you are a nonresident of Wisconsin, also indicate in the space provided the 2-letter postal abbreviation for your state of legal residence. If you are a resident of a foreign country, fill in "99".

**Legal residence (domicile) questionnaire** If you changed your domicile from Wisconsin during 2018 or 2019 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 61.

### Column A and Column B Instructions

Form 1NPR has two columns for figures.

#### Column A

Column A is labeled "Federal column." In this column, lines 1-32, fill in the amounts reported on your federal return.

**Note**

If you are filing federal Form 1040NR or 1040NR-EZ, fill in the amounts from each line on page 1 of Form 1040NR (lines 3-10 of Form 1040NR-EZ) on the corresponding line on Form 1NPR. If there is no corresponding line on Form 1NPR for an income or adjustment item, include the income item on line 15, and the adjustment item on line 29 of Form 1NPR. The amount reported on line 22 of Form 1040NR or line 6 of Form 1040NR-EZ (income exempt by a treaty) should not be carried over to Form 1NPR.

#### Exceptions

- If you are using a different filing status for Wisconsin and federal purposes, the amounts you enter in column A cannot be taken from the federal return you file with the IRS. If you file a joint return for Wisconsin but separate returns for the IRS, report in column A the amounts you would report on a federal return using a married filing joint status. (For example, you reported \$15,000 of wages on your separate federal return and your spouse reported \$20,000 of wages on his/her separate federal return. If you file a joint Wisconsin return, report \$35,000 of wages in column A.) If you file separate returns for Wisconsin but you're filing a joint return for IRS, report in column A the amounts you would report on a federal return using a married filing separate status.
- The federal income that you must use to complete column A of Form 1NPR may not always be the same as the amount reported on your federal Form 1040 or 1040-SR. Differences between federal and Wisconsin law may occur because Wisconsin uses the federal law as amended to December 31, 2017, with certain exceptions.

A list of certain provisions of federal law that may not be used for Wisconsin purposes for 2019 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Excess business losses

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 32 of Form 1NPR (and amounts filled in on Schedule 1 on page 4 of Form 1NPR) should be the revised amount from Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2019, you must also make adjustments on Schedule I for 2019. If an adjustment was made to depreciation, amortization, or sec. 179 expense on your 2014 or later Schedule I, you may also have to make an adjustment on Schedule I for 2019. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014.

You may also have to fill in Schedule I if you sold property during 2019, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014. Gain or loss on such property is the same for federal and Wisconsin tax purposes. See the instructions for Schedule I for more information.



Column A and Column B Instructions – continued

### Column B

Column B on Form 1NPR is labeled “Wisconsin column.” In this column, fill in the amounts that apply to Wisconsin.

Your federal income may include items that aren’t taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income.

Those differences between federal and Wisconsin income (called “modifications”) that may affect the amounts you report on more than one line of Form 1NPR are explained below. Differences that affect a particular line of Form 1NPR are explained in the instructions for that line.

### Modifications for differences between federal and Wisconsin income

■ **Differences in federal and Wisconsin basis of property** To adjust for the difference in basis of depreciated or amortized assets owned on December 31, 2013 (or the last day of a taxable year beginning in 2013 for fiscal filers), complete Schedule M, *Additions to and Subtractions from Income*. An adjustment may have to be made for:

- Property you are depreciating (or amortizing), such as buildings or machinery, which has a different basis for federal and Wisconsin purposes
- Property you sell (or otherwise dispose of) that you are depreciating (or amortizing), such as buildings or machinery which has a different basis for federal and Wisconsin purposes

If you sell (or otherwise dispose of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a “qualified new business venture” or a “qualified Wisconsin business”, you must complete Part I of Wisconsin Schedule T. If gain on the sale of an investment in a “qualified Wisconsin business” qualifies to be excluded from income, you must also complete Schedule QI to determine the nontaxable gain. Enclose the completed Schedule T and/or QI with your Form 1NPR.

If you sell (or otherwise dispose of) property that can’t be depreciated or amortized, such as land, stocks, bonds, or an interest in a partnership, which has a different basis for federal and Wisconsin purposes, you must complete Wisconsin Schedule T. Enclose the completed Schedule T with Form 1NPR.

**Caution** If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, use Schedule I to adjust for the difference in basis rather than Schedule T.

■ **Differences in federal and Wisconsin reporting of marital property (community) income** If you are married and are filing a separate return for Wisconsin purposes or were divorced during 2019, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2019*.

■ **Medical care insurance** You may be able to subtract all or a portion of the cost of your medical care insurance. See instructions for line 23 if you are self-employed or complete Schedule M for all others who paid for medical care insurance.

**Note**

**Rounding off to whole dollars** Form 1NPR has preprinted zeros in the place used to enter cents. All amounts filled in on the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237. When you round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **do not use commas** when filling in amounts.

### Line 1 Wages, Salaries, Tips, Etc.

#### Column A

**Federal column** Fill in the amount from line 1 of federal Form 1040 or 1040-SR.

**Exception** If you were a member of the U.S. uniformed services, do not include military compensation received during a period of time in which you were a nonresident of Wisconsin on line 1, federal column. If you meet this exception, fill in “09” in the Special Conditions box on page 1 of Form 1NPR. Write the amount of military compensation on the line next to the box. This does not apply to Wisconsin residents who are stationed outside Wisconsin. (See page 3 for information on Armed Forces Personnel.)

Line 1 – Wages, Salaries, Tips, Etc. – continued

### Column B

**Wisconsin column** *Nonresidents* – fill in the amount received for working in Wisconsin (see **Exceptions** below). If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income. *Part-year and full-year residents* – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

### Exceptions

■ **Income of Military Spouse** Income from services performed in Wisconsin by a nonresident spouse of a service member is not taxable to Wisconsin if the spouse is in Wisconsin solely to be with the service member serving in Wisconsin under military orders (**Note:** Even though the nonresident spouse's wages may not be taxable to Wisconsin, they would be taxable to the nonresident spouse's state of legal residence.) If you meet this exception, fill in "15" in the Special Conditions box on page 1 of Form 1NPR.

Nonresident military spouses may claim an exemption from Wisconsin withholding. See Form W-221, *Nonresident Military Spouse Withholding Exemption*.

■ **Residents of Illinois, Indiana, Kentucky, or Michigan** Don't include on line 1, column B, wages earned while a resident of one of these states. Under agreements with these 4 states, Wisconsin doesn't tax the wages of their residents.

If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 31, column B. Fill in the Wisconsin tax withheld from your wages on lines 59, 70, 71, and 72. Enclose your Wisconsin W-2(s). Sign your return (both spouses if filing a joint return).

■ **Disaster Relief Work** If you are a nonresident of Wisconsin and your only Wisconsin income is from disaster relief work performed in connection with a state of emergency declared by the governor, don't include on line 1, column B, wages earned from the disaster relief work. If you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 31, column B. Fill in the Wisconsin tax withheld from your wages on lines 59, 70, 71, and 72. Sign your return (both spouses if filing a joint return). Enclose your Wisconsin W-2(s). If you meet this exception, fill in "17" in the Special Conditions box on page 1 of Form 1NPR.

■ **Nonqualified Deferred Compensation** See the instructions for line 10, column B, for information on the taxation of income received while a nonresident of Wisconsin from a nonqualified deferred compensation plan.

### Modifications

■ **Reserve or National Guard members** If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1, column B, any military pay that is included on your W-2 and that was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty. If you are claiming this subtraction, fill in "14" in the Special Conditions box on page 1 of Form 1NPR.

**Caution** This subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). It does not apply to pay that members of the Reserves and National Guard receive for weekend and two-week annual training or to a person serving on active or full-time duty in the active guard reserve (AGR) program.

■ **Disability income exclusion for part-year and full-year residents** If you retired on permanent and total disability and have included your disability income on your federal return, you may be able to subtract up to \$5,200 of your disability income.

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 2019.
2. You were under age 65 on December 31, 2019.
3. You were permanently or totally disabled –
  - a. when you retired, or
  - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.

Line 1 – Wages, Salaries, Tips, Etc. – continued

4. If you were married at the end of 2019, you must file a joint return with your spouse.
5. You were a Wisconsin resident when you received the disability income.
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
7. Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Figure your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. See page 11 for information on how to get Schedule 2440W. *Full-year residents* – subtract from the disability income included on your federal Form 1040 or 1040-SR, the exclusion from line 6 of Schedule 2440W. *Part-year residents* – subtract the exclusion from line 8 of Schedule 2440W from the portion of your disability income which is otherwise taxable to Wisconsin. Enclose your completed Schedule 2440W with your Form 1NPR.

#### Columns A & B

■ **Treaty Exemption** If you filed your federal return on Form 1040NR or 1040NR-EZ and have wages that are exempt from federal tax by a treaty, do not include the exempt wages in either column A or column B.

### Line 2 Taxable Interest

#### Column A

**Federal column** Fill in the amount from line 2b of federal Form 1040 or 1040-SR.

#### Column B

**Wisconsin column** *Nonresidents* – don't fill in any amount of your interest except your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1.

**Note:** Interest received from a land contract sale is not taxable to a nonresident of Wisconsin. *Part-year and full-year residents* – figure the interest received while a Wisconsin resident. For the period of time you were a nonresident, include your share of interest income attributable to Wisconsin and passed through from a tax-option (S) corporation, as reported to you on Wisconsin Schedule 5K-1. Use the worksheet on the next page to figure the interest taxable by Wisconsin. Save this worksheet for your records.

**New**

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not include any amount of interest shown on Schedule 5K-1 or 3K-1 in the Wisconsin column.

#### Modifications

■ **State and municipal bond interest** If you received any state or municipal bond interest, add to your federal income the amount received from state and municipal bonds while a Wisconsin resident. This will generally be the amount shown on line 2a of your federal Form 1040 or 1040-SR. **Note:** If you were required for federal purposes to allocate expenses to this income, reduce the income by such expenses. For more information, see federal Publication 550, *Investment Income and Expenses*.

**Exception** Do not include interest income from:

- (1) Public housing authority or community development authority bonds issued by municipalities located in Wisconsin
- (2) Wisconsin Housing Finance Authority bonds
- (3) Wisconsin municipal redevelopment authority bonds
- (4) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects
- (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds
- (6) Public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code
- (7) Local exposition district bonds
- (8) Wisconsin professional baseball park district bonds
- (9) Bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa
- (10) Local cultural arts district bonds
- (11) Wisconsin professional football stadium bonds
- (12) Wisconsin Aerospace Authority bonds
- (13) Bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software

## Line 2 – Taxable Interest – continued

- (14) Certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at [revenue.wi.gov/Pages/FAQS/pcs-conduit.aspx](http://revenue.wi.gov/Pages/FAQS/pcs-conduit.aspx)
- (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.
- (16) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation
- (17) A sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229, Wis. Stats.
- (18) WHEDA bonds issued under sec. 234.65, Wis. Stats., to fund an economic development loan to finance construction, renovation, or development of property that would be exempt under sec. 70.11(36), Wis. Stats.
- (19) The Wisconsin Health and Educational Facilities Authority under sec. 231.03(6), Wis. Stats., if the bonds or notes are issued in an amount totaling \$35,000,000 or less, and to the extent interest income received is not otherwise exempt from Wisconsin taxation

## Worksheet for Interest Income Taxable by Wisconsin

1. Interest included in federal income	1.	_____
2. U.S. government interest included on line 1	2.	_____
3. Subtract line 2 from line 1	3.	_____
4. Amount of interest on line 3 received while a Wisconsin resident and from a tax-option (S) corporation attributable to Wisconsin while a nonresident	4.	_____
5. State and municipal bond interest received while a Wisconsin resident	5.	_____
6. Add lines 4 and 5. Fill in total here and on line 2 of Form 1NPR	6.	_____

■ **United States government interest and dividends** If you included U.S. government interest in your federal income, subtract from your federal income the amount of interest on United States bonds and interest and dividends of certain United States government corporations. This income isn't taxable for Wisconsin purposes.

**Caution** Don't subtract interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income if you received the interest while a Wisconsin resident.

## Line 3 Ordinary Dividends

## Column A

**Federal column** Fill in the amount from line 3b of federal Form 1040 or 1040-SR.

## Column B

**Wisconsin column** *Nonresidents* – don't fill in any amount of your dividends. **Exception** Include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation as reported to you on Wisconsin Schedule 5K-1. *Part-year and full-year residents* – fill in the total dividends you received while a Wisconsin resident. For the period of time you were a nonresident, include your share of dividend income attributable to Wisconsin and passed through from a tax-option (S) corporation.



If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not include any amount of dividends shown on Schedule 5K-1 or 3K-1 in the Wisconsin column.

## Modification

■ If you received ordinary dividends from a mutual fund which invests in U.S. government securities and included these amounts in your federal income, you can subtract from your federal income the portion of the ordinary dividends which the mutual fund advises you is from investment in U.S. government securities.

## Line 4 Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

## Column A

**Federal column** Fill in amount from line 1 of federal Schedule 1 (Form 1040 or 1040-SR).

Line 4 – Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – continued

Column B

**Wisconsin column** Don't fill in any amount on line 4, column B. Wisconsin doesn't tax refunds, credits, or offsets of state and local income taxes.

**Line 5 Alimony Received**

Column A

**Federal column** Fill in amount from line 2a of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** *Nonresidents* – don't fill in any amount. *Part-year and full-year residents* – fill in any alimony you received while a Wisconsin resident.

Columns A & B

**New** For divorce or separation agreements executed after December 31, 2018, or for divorce or separation agreements executed on or before December 31, 2018, and modified after that date, alimony and separate maintenance payments are no longer included in federal adjusted gross income. Do not include any amount on line 5, column A or B. However, for divorce or separation agreements which are executed prior to January 1, 2019, and not modified after that date, include any alimony or maintenance payments received in 2019 on line 5, columns A and/or B.

**Line 6 Business Income or (Loss)**

Column A

**Federal column** Fill in amount from line 3 of federal Schedule 1 (Form 1040 or 1040-SR).

**Note** If there is a difference between the federal and Wisconsin definition of the Internal Revenue code, the difference may have to be adjusted on Schedule I. The federal column, column A, of Form 1NPR includes the amount of business income or loss allowed for Wisconsin after taking into consideration Schedule I adjustments. Some differences which may apply are:

- Excess business losses
- Limitation on deduction for interest

Column B

**Wisconsin column** *Nonresidents* – nonresident individuals conducting business within and outside Wisconsin are taxed only on income derived in Wisconsin. The apportionment method must be used to determine income subject to tax unless the department gives permission to use separate accounting. Under this method, a business shows all income and deductions attributable to the business and assigns a part to Wisconsin based on an apportionment percentage. For detailed instructions, see [Publication 122](#), *Tax Information for Part-Year Residents and Nonresidents of Wisconsin for 2019*. *Part-year and full-year residents* – figure the income or loss from business in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss apportioned to Wisconsin while a nonresident.

**Exception** Income from an out-of-state business from disaster relief work performed in Wisconsin in connection with a state of emergency declared by the Governor is not taxable to Wisconsin. An out-of-state business means a sole proprietorship that, except for disaster relief work during a disaster period, was not doing business in Wisconsin during the 3 taxable years immediately preceding the disaster period or the current taxable year in which the declared state of emergency occurs. If you meet this exception, fill in "17" in the Special Conditions box on page 1 of Form 1NPR.

**Modification**

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

**Line 7 Capital Gain or (Loss)**

Column A

**Federal column** Fill in the amount from line 6 of federal Form 1040 or 1040-SR.



Line 7 – Capital Gain or (Loss) – continued

### Column B

**Wisconsin column** *Nonresidents* – complete Schedule WD if you have capital gain or loss from Wisconsin sources. (See definition of Wisconsin sources below.) If you don't, fill in 0 on line 7, column B. *Part-year and full-year residents* – all capital gain or loss received while you are a Wisconsin resident and capital gain or loss received from Wisconsin sources while you are a nonresident is includable in your Wisconsin income. However, you are allowed a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and your deduction for net capital loss is limited to \$500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss.

**New** If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not report the amount of capital gain or loss from Schedule 5K-1 or 3K-1 on Schedule WD and do not include these amounts in the Wisconsin column. See the Schedule WD instructions for more information.

**Note** If the only amount on line 6 of federal Form 1040 or 1040-SR is a capital gain distribution from a mutual fund or real estate investment trust, and you have no Wisconsin capital loss carryover, you do not have to complete Schedule WD. Fill in 70% of the portion of the capital gain distribution received while a Wisconsin resident.

■ **Wisconsin sources** Capital gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin and your share of capital gain and loss from an estate or trust, partnership, limited liability company (LLC), or tax-option (S) corporation which has been reported to you on Wisconsin Schedule 2K-1, 3K-1, or 5K-1. It also includes gain from the sale of stock acquired under an incentive stock option or employee stock purchase plan to the extent attributable to personal services performed in Wisconsin. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks (except gain on stock acquired under an incentive stock option or employee stock purchase plan as explained above) while a nonresident.

### Modification

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

### Columns A & B

■ **Sale of your Wisconsin home** If you sold your Wisconsin home and qualify to exclude all or a portion of the gain on the sale for federal tax purposes, you may exclude the same amount for Wisconsin.

## Line 8 Other Gains or (Losses)

### Column A

**Federal column** Fill in the amount from line 4 of federal Schedule 1 (Form 1040 or 1040-SR).

### Column B

**Wisconsin column** *Nonresidents* – fill in the gain or loss from Wisconsin sources. *Part-year and full-year residents* – figure the gain or loss from all sources while a Wisconsin resident. Combine with that figure gain or loss from Wisconsin sources while a nonresident.

**New** If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not report the amount of other gain or loss from Schedule 5K-1 or 3K-1 in the Wisconsin column.

### Modification

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

## Line 9 IRA Distributions

### Column A

**Federal column** Fill in the amount of IRA distributions reported on line 4b of federal Form 1040 or 1040-SR.



Line 9 – IRA Distributions – continued

### Column B

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 9, column B. *Part-year and full-year residents* – fill in the taxable amount of IRA distributions you received while a Wisconsin resident.

## Line 10 Pensions and Annuities

### Column A

**Federal column** Fill in the amount of pensions and annuities reported on line 4d of federal Form 1040 or 1040-SR.

### Column B

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 10, column B. *Part-year and full-year residents* – fill in the taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

### Exception

■ Amounts received while a nonresident of Wisconsin from a nonqualified retirement plan or a nonqualified deferred compensation plan must be included in the Wisconsin column to the extent attributable to services performed as an employee in Wisconsin unless:

- (1) The distribution is paid out in annuity form over the life expectancy of the individual or a period of not less than 10 years, or
- (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as "mirror" plans.

### Modifications

■ **Lump-sum distributions** Did you receive a lump-sum distribution while a Wisconsin resident? If so, and you used federal Form 4972 to figure your federal tax, you must add the amount of your lump-sum distribution to your other pension and annuity income and report it on line 10, column B. Include on line 10, column B, the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

**Note:** No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

Note

■ **Military and uniformed services retirement benefits** Don't include on line 10, column B, retirement benefits received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan). These retirement benefits are paid from the Defense Finance and Accounting Service.
- (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

■ **Other retirement benefits** Don't include on line 10, column B, amounts received from the retirement systems listed below if:

1. You were retired from the system before January 1, 1964, or
2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964, or
3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2.

The specific retirement systems are:

**A. Local and state retirement systems** – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

## Line 10 – Pensions and Annuities – continued

**B. Federal retirement systems** – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and Federal Employees' Retirement System. These retirement benefits are paid from the U.S. Office of Personnel Management.

**Note:** You must include the following on line 10, column B:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B above.
- Payments received from one of the retirement systems listed in A or B above if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments from the federal Thrift Savings Plan.

■ **Railroad retirement benefits** Don't include on line 10, column B, amounts received from the U.S. Railroad Retirement Board that were included in line 4d of federal Form 1040 or 1040-SR. These benefits aren't taxable by Wisconsin.

■ **Disability income exclusion for part-year and full-year residents** Are you retired on permanent and total disability? If so, and you have included your disability income on line 4d of your federal Form 1040 or 1040-SR, you may be able to subtract up to \$5,200 of your disability income. See the Modifications for line 1.

## Line 11 Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

### Column A

**Federal column** Fill in the amount from line 5 of federal Schedule 1 (Form 1040 or 1040-SR).

**CAUTION** Wisconsin follows the federal treatment of passive activity losses (PALs). However, if there is a difference in the federal and Wisconsin definition of the Internal Revenue Code, any PAL may have to be adjusted on Schedule I to account for the difference. The federal column of Form 1NPR includes the amount of PAL allowed for Wisconsin after taking into consideration Schedule I adjustments.

### Modifications

→ If there is a difference between federal and Wisconsin law, Schedule I should be completed to adjust for these differences. Any federal schedules or forms affected by the Schedule I adjustment (such as federal Schedule E) should be recomputed and attached to the Wisconsin return. Mark these recomputed forms or schedules "Revised for Wisconsin." The amounts recomputed under Wisconsin law are the amounts to enter in the federal column, column A, of line 11.

■ **Tax-option (S) corporation, partnership, estate, or trust modifications** If an adjustment listed on Schedule 2K-1, 3K-1, or 5K-1 is due to a difference between federal and Wisconsin law, such as bonus depreciation, this amount should be adjusted on Wisconsin Schedule I. This revised amount should be reported in the federal column of Form 1NPR.

A copy of the Schedule 2K-1, 3K-1, or 5K-1, and all supplemental schedules, is required when making an adjustment. Submit a copy of your Schedule 2K-1, 3K-1, or 5K-1, and all supplemental schedules by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
  - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
  - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 2K-1, 3K-1, or 5K-1, and all supplemental schedules, with your return

### Column B

**Wisconsin column** *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. *Part-year and full-year residents* – figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from sources in and outside Wisconsin received while a Wisconsin resident. Combine with that figure the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources received while a nonresident.

**Rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources includes:**

- Rents and royalties from real or tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits and losses from businesses, professions, and farm operations conducted in Wisconsin, including partnerships and tax-option (S) corporations.

Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. – continued

### ■ Tax-option (S) corporation modifications

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the tax-option (S) corporation informing you of any adjustments to be made for Wisconsin.
- (2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident.

**Caution:** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.

- (3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A (Form 1040 or 1040-SR) in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes.
- (4) If the tax-option (S) corporation elected to be taxed at the entity level, reverse all items of income, gain, loss, or deduction included on your federal return for which the tax-option (S) corporation is including on their corporate income tax return. These amounts are not reported in the Wisconsin column. If the tax-option (S) corporation has made this election, the box will be checked on Schedule 5K-1, Part B, box 3. See the [Schedule 5K-1 instructions](#) for additional information.

**Caution:**

- Do not reverse any item of tax-option (S) corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.
- If the tax-option (S) corporation elected to be taxed at the entity level, do not take a subtraction for charitable contributions reported on Schedule 5K-1. In addition, these amounts may not be used in the computation of the itemized deduction credit.

A copy of the Schedule 5K-1, and all supplemental schedules, is required when making an adjustment. Submit a copy of your Schedule 5K-1, and all supplemental schedules, by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
  - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
  - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 5K-1, and all supplemental schedules, with your return

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 11 for information on how to get this publication.

**■ Partnership, estate, or trust modifications** If you were a member of a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, estate, or trust notifying you of any modifications to federal income. Increase the amount reported in the federal column by amounts shown as addition modifications. Decrease the amount reported in the federal column by amounts shown as subtraction modifications. The adjusted amount will be the amount shown in the Wisconsin column (column B).

**New**

If the partnership elected to be taxed at the entity level, reverse all items of income, gain, loss, or deduction included on your federal return for which the partnership is including on their corporate income tax return. If the partnership has made this election, the box will be checked on Schedule 3K-1, Part C, box 3.

A copy of the Schedule 2K-1 or 3K-1, and all supplemental schedules, is required when making an adjustment. Submit a copy of your Schedule 2K-1 or 3K-1, and all supplemental schedules, by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
  - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
  - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 2K-1 or 3K-1, and all supplemental schedules, with your return

Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. – continued

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

## Line 12 Farm Income or (Loss)

Column A

**Federal column** Fill in the amount from line 6 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** *Nonresidents* – fill in the amount of income or loss from Wisconsin farms. *Part-year and full-year residents* – figure the income or loss from farms in and outside Wisconsin while a Wisconsin resident. Combine with that figure the income or loss from Wisconsin farms while a nonresident.

### Modification

■ **Differences in federal and Wisconsin basis of property** If the federal basis of your property isn't the same as the Wisconsin basis, see page 15.

## Line 13 Unemployment Compensation

Column A

**Federal column** Fill in the amount of unemployment compensation from line 7 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 13, column B. *Part-year and full-year residents* – figure the taxable amount of unemployment compensation received while a Wisconsin resident. Complete the following steps.

**Step 1** Complete the worksheet below.

### Unemployment Compensation Worksheet

Check only one box.

- ☐ A. Married filing a joint return – write \$18,000 on line 3 below.
- ☐ B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
- ☐ C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
- ☐ D. Single – write \$12,000 on line 3 below.

1. Fill in unemployment compensation from line 7 of federal Schedule 1 (Form 1040 or 1040-SR) ..... 1. \_\_\_\_\_
2. Fill in your federal adjusted gross income from line 32 of Form 1NPR ..... 2. \_\_\_\_\_
3. Fill in \$18,000 if you checked box A; **or**  
-0- if you checked box B; **or**  
\$12,000 if you checked box C or D ..... 3. \_\_\_\_\_
4. Fill in taxable social security benefits, if any, from line 5b of federal Form 1040 or 1040-SR ..... 4. \_\_\_\_\_
5. Fill in taxable refunds, credits, or offsets, if any, from line 1 of federal Schedule 1 (Form 1040 or 1040-SR) ..... 5. \_\_\_\_\_
6. Add lines 3, 4, and 5 ..... 6. \_\_\_\_\_
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 ..... 7. \_\_\_\_\_
8. Fill in one-half of the amount on line 7 ..... 8. \_\_\_\_\_
9. Fill in the smaller amount of line 1 or line 8 ..... 9. \_\_\_\_\_

Line 13 – Unemployment Compensation – continued

**Step 2** Use the following formula to figure the amount taxable by Wisconsin:

$$\begin{array}{ccccc} \text{UC from line 9} & & \text{UC* received while} & & \\ \text{of worksheet} & \times & \text{a Wisconsin resident} & = & \text{UC taxable by Wisconsin to} \\ & & \text{Total UC received from} & & \text{line 13, Col. B, Form 1NPR} \\ & & \text{line 1 of worksheet} & & \end{array}$$

\* Do not include any railroad unemployment insurance benefits here.

## Line 14 Social Security Benefits

Column A

**Federal column** Fill in the amount from line 5b of federal Form 1040 or 1040-SR.

Column B

**Wisconsin column** Don't fill in any amount on line 14. Wisconsin does not tax social security benefits.

## Line 15 Other Income

Column A

**Federal column** Fill in the amount from line 8 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** Complete Schedule M if you have an amount on line 15, column A, or you are affected by any of the modifications listed below. See Schedule M instructions for more information on these modifications.

- Farmland preservation credit
- Addition required for certain credits
  - Enterprise zone jobs credit
  - Development zones credit
  - Capital investment credit
  - Technology zones credit
  - Manufacturing investment credit
  - Economic development tax credit
  - Jobs tax credit
  - Community rehabilitation program credit
  - Research expense credit
  - Manufacturing/agriculture credit
  - Business development credit
- Electronics and information technology manufacturing zone credit
- Employee college savings account contribution credit
- Federal net operating loss deduction
- Passive foreign investment company
- Addition for certain expenses paid to related entities
- Distributions from Edvest and Tomorrow's Scholar accounts
- Addition for difference in federal and Wisconsin basis of assets
- Distributions from ABLE accounts
- Business moving expenses

## Line 17 Educator Expenses

Column A

**Federal column** Fill in the amount from line 10 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** Fill in the amount from the federal column.

## Line 18 Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Column A

**Federal column** Fill in the amount from line 11 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** Fill in the amount from the federal column.

**Line 19 Health Savings Account Deduction***Column A***Federal column** Fill in the amount from line 12 of federal Schedule 1 (Form 1040 or 1040-SR).*Column B***Wisconsin column** Fill in the amount from the federal column.**Line 20 Moving Expenses for Members of the Armed Forces****Note**

The moving expense deduction is only allowed for members of the Armed Forces on active duty who move pursuant to a military order and incident to a permanent change of station.

*Column A***Federal column** Fill in the amount from line 13 of federal Schedule 1 (Form 1040 or 1040-SR).*Column B*

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 19, column B. *Part-year and full-year residents* – fill in your expenses from line 13 of federal Schedule 1 (Form 1040 or 1040-SR) which were for moving into Wisconsin or within Wisconsin. Don't include expenses for moving out of Wisconsin if your new domicile is outside Wisconsin. You may include expenses for moving out of Wisconsin only if you retained your Wisconsin domicile.

**Line 21 Deductible Part of Self-Employment Tax***Column A***Federal column** Fill in the amount from line 14 of federal Schedule 1 (Form 1040 or 1040-SR).*Column B***Wisconsin column** Fill in the allowable deduction for self-employment tax. Use the following formula to figure the deduction:

$\frac{\text{Net earnings from a trade or business taxable to Wisconsin}}{\text{Total net earnings from a trade or business}}$	x	$\frac{\text{Deductible part of self-employment tax from line 14, federal Schedule 1 (Form 1040 or 1040-SR)}}{\text{Deductible part of self-employment tax from line 14, federal Schedule 1 (Form 1040 or 1040-SR)}}$	=	$\text{Wisconsin self-employment tax deduction to line 21, Col. B, Form 1NPR}$
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**Note:** If you are married filing a joint return and both you and your spouse had self-employment income, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 21, column B, of Form 1NPR.

**Line 22 Self-Employed SEP, SIMPLE, and Qualified Plans***Column A***Federal column** Fill in the amount from line 15 of federal Schedule 1 (Form 1040 or 1040-SR).*Column B***Wisconsin column** Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the formula on the next page to figure the amount of your Keogh and self-employed SEP and SIMPLE deduction allowable for Wisconsin.
- If you are married filing a joint return and both you and your spouse had a Keogh or self-employed SEP or SIMPLE deduction, you must figure each spouse's allowable deduction separately. Fill in the total of each spouse's deduction on line 22, column B, of Form 1NPR.



Line 22 – Self-Employed SEP, SIMPLE, and Qualified Plans – continued

- If you have both a Keogh and self-employed SEP or SIMPLE deduction, figure the allowable deduction for each separately. Fill in the total of the allowable deductions on line 22, column B, of Form 1NPR.

Formula to figure allowable Keogh deduction:

$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}}$	x	$\frac{\text{Keogh deduction included in line 15, federal Schedule 1 (Form 1040 or 1040-SR)}}{\text{Keogh deduction included in line 15, federal Schedule 1 (Form 1040 or 1040-SR)}}$	=	$\frac{\text{Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}}{\text{Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}}$
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\* Use net earnings only from the business that has the Keogh plan.

Formula to figure allowable self-employed SEP or SIMPLE deduction:

$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}}$	x	$\frac{\text{Self-employed SEP or SIMPLE deduction included in line 15, federal Schedule 1 (Form 1040 or 1040-SR)}}{\text{Self-employed SEP or SIMPLE deduction included in line 15, federal Schedule 1 (Form 1040 or 1040-SR)}}$	=	$\frac{\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}}{\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}}$
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\* Do not reduce your wages by losses from self-employment, and use net earnings only from the business that has the SEP or SIMPLE plan.

## Line 23 Self-Employed Health Insurance Deduction

Column A

**Federal column** Fill in the amount from line 16 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** You may be able to subtract all or a portion of the cost of your medical care insurance. "Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D). It does not include premiums you pay for:

- Long-term care insurance
- Life insurance policies
- Policies providing payment for loss of earnings
- Policies for loss of life, limb, sight, etc.
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan made directly to the insurance provider and these distributions would otherwise have been included in income

### CAUTION

- Do not include insurance premiums paid by an employer including amounts paid by you through payroll deductions, unless the premiums are included as wages in Box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in Box 1 of your Form W-2.
- The amount of employer-provided medical insurance that is identified on your Form W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.
- If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a

## Line 23 – Self-Employed Health Insurance Deduction – continued

medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

Complete the worksheet below to figure your subtraction.

When completing line 1 of the worksheet, if you purchased the insurance through an Exchange (Marketplace), the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

Medical Care Insurance – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2019 while you were self-employed . . . . .	1. _____
2. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . .	2. _____
3. Amount of premium tax credit from line 9 of your federal Schedule 3 (Form 1040 or 1040-SR), or line 65 of Form 1040NR . . . . .	3. _____
4. Add lines 2 and 3 . . . . .	4. _____
5. Subtract line 4 from line 1 . . . . .	5. _____
6. Amount of advance premium tax credit you were required to repay (line 2 of federal Schedule 2 (Form 1040 or line 1040-SR) or line 44 of Form 1040NR) . . . . .	6. _____
7. Add lines 5 and 6 . . . . .	7. _____
8. Net earnings from a trade or business* taxable to Wisconsin . . . . .	8. _____
9. Total net earnings from a trade or business* . . . . .	9. _____
10. Divide line 8 by line 9. Fill in decimal amount, but not more than 1.00 . . . . .	10. _____
11. Multiply line 7 by line 10 . . . . .	11. _____
12. Fill in the smaller of line 8 or line 11 . . . . .	12. _____
13. Fill in the amount of long-term care insurance that is included on line 16 of your federal Schedule 1 (Form 1040 or 1040-SR) or 1040NR . . . . .	13. _____
14. Add lines 12 and 13. Fill in here and in the Wisconsin column on line 23, column B . . . . .	14. _____
<p>* For a self-employed person, net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not consider losses from a trade or business. If zero or less, fill in 0 (zero).</p>	

## Line 24 Penalty on Early Withdrawal of Savings

Column A

**Federal column** Fill in the amount from line 17 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** *Nonresidents* – don't fill in any amount on line 24. *Part-year and full-year residents* – fill in the penalty for early withdrawal of savings you paid while a Wisconsin resident.

## Line 25 Alimony Paid

Column A

**Federal column** Fill in the amount from line 18a of federal Schedule 1 (Form 1040 or 1040-SR).

Line 25 – Alimony Paid – continued

Column B

**Wisconsin column** Fill in the amount of alimony paid from the federal column.

Columns A & B

**New** For divorce or separation agreements executed after December 31, 2018, or for divorce or separation agreements executed on or before December 31, 2018, and modified after that date, alimony and separate maintenance payments are no longer deductible from federal adjusted gross income. Do not include any amount on line 25, column A or B. However, for divorce or separation agreements which are executed before January 1, 2019, and not modified after that date, deduct any alimony or maintenance payments paid in 2019 on line 25, columns A and/or B.

## Line 26 IRA Deduction

Column A

**Federal column** Fill in the amount from line 19 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** Fill in the amount of IRA deduction allowable for Wisconsin.

- Use the following formula to figure your allowable IRA deduction. **Note:** An IRA deduction is allowable for Wisconsin only if the owner of the IRA has wages or net earnings from a trade or business taxable to Wisconsin.
- If you are married filing a joint return and both you and your spouse qualify for an IRA deduction, you must separately figure each spouse's allowable IRA deduction. Fill in the total of both your and your spouse's allowable IRA deductions in Col. B.

$\frac{\text{Your wages and net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total wages and net earnings from a trade or business*}}$	x	$\frac{\text{Your IRA deduction from line 19, federal Schedule 1 (Form 1040 or 1040-SR)}}{\text{Your IRA deduction from line 19, federal Schedule 1 (Form 1040 or 1040-SR)}}$	=	$\frac{\text{IRA deduction allowable for Wisconsin to line 26, Col. B, Form 1NPR}}{\text{IRA deduction allowable for Wisconsin to line 26, Col. B, Form 1NPR}}$
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\* Do not reduce your wages by losses from self-employment. Do not include your spouse's wages or earnings from a trade or business.

## Line 27 Student Loan Interest Deduction

**Note:** You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) federal tax return.

Column A

**Federal column** Fill in the amount from line 20 of federal Schedule 1 (Form 1040 or 1040-SR).

Column B

**Wisconsin column** Fill in the amount of student loan interest deduction from the federal column.

## Line 28 Reserved

This line is reserved for the federal tuition and fees deduction. The federal deduction has expired, but may be extended by Congress later this year. However, even if extended, the federal tuition and fees deduction will not apply for Wisconsin. Do not fill in any amount on line 28.

## Line 29 Other Adjustments

Column A

**Federal column** Fill in the amount of the other adjustments (items listed on the next page) which are included in the total on line 22 of federal Schedule 1 (Form 1040 or 1040-SR).

*Line 29 – Other Adjustments – continued*

**Note:** Federal Schedule 1 (Form 1040 or 1040-SR) does not provide separate lines for the following adjustments: Archer MSA deduction, jury duty pay given to employer, reforestation amortization, repayment of supplemental unemployment benefits (SUB), contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs involving certain unlawful discrimination claims, expenses related to income from the rental of personal property, attorney fees and court costs in connection with an IRS award, and the value of Olympic and Paralympic medals and United States Olympics Committee prize money. Instead, these items are included in the total on line 22 of federal Schedule 1 (Form 1040 or 1040-SR).

*Column B*

**Wisconsin column** Complete Schedule M if you have an amount on line 29, column A, or you are affected by any of the modifications listed below. See the Schedule M instructions for more information on these modifications.

- Farm loss carryover
- Recoveries of federal itemized deductions
- Wisconsin net operating loss deduction
- Medical care insurance
- Long-term care insurance
- Retirement income exclusion
- Amounts not taxable by Wisconsin
- Adoption expenses
- Tuition and fee expenses
- Contributions to a Wisconsin state-sponsored college savings program
- Child and dependent care expenses
- Sale of business assets or assets used in farming to a related person
- Repayment of income previously taxed
- Human organ donation
- ABLE accounts
- U.S. Olympic subtraction
- Subtraction for certain expenses paid to related entities
- Interest, rental payments, intangible expenses, and management fees reported as income by a related entity
- Sales of certain insurance policies
- Combat zone related death
- Private school tuition
- Physician or psychiatrist grant
- Distributions from Wisconsin state-sponsored college tuition programs
- Subtraction for difference in federal and Wisconsin basis of assets

**Line 31 Wisconsin Income**

Subtract line 30, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 31, Wisconsin column. If line 30, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

**Line 32 Federal Income**

Subtract line 30, federal column, from line 16, federal column. Fill in the result on line 32, federal column. If line 30, federal column, is more than line 16, federal column, fill in 0.

**Line 33 Ratio of Your Wisconsin Income to Federal Income**

Divide the amount on line 31, Wisconsin column, by the amount on line 32, federal column. Fill in the result on line 33. Carry your decimal to four places, rounding off the fourth position. Don't fill in more than 1.0000 or less than zero. If the amount on line 31 or line 32 is zero, fill in 1.0000 on line 33.

**Example** If \$14,000 is reported on line 31, Wisconsin column, and is divided by \$26,000 on line 32, federal column, the result is .5384615, or rounded is .5385.

**Line 34**

Fill in the **larger** of Wisconsin income from line 31, column B, or federal income from line 32, column A. If Wisconsin income from line 31, column B, is zero or less, fill in 0 (zero).

**Note:** Even though you may start the tax computation based on federal income, the tax will be later prorated based on the ratio of your Wisconsin income to federal income. The result is that you pay only the portion of the tax attributable to Wisconsin income.

**Line 35a**

If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 35a. Complete line 35b and see the "Exceptions" for line 35c.

**Line 35b Aliens**

If for federal tax purposes you are a dual-status or nonresident alien for 2019, check line 35b and fill in 0 on line 35c. You can't claim a standard deduction.

**Exception** If, at the end of 2019, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the **Exception** on page 13), do not check line 35b. Complete line 35c.

**Line 35c Standard Deduction**

Go to the 2019 Standard Deduction Table on page 50 to find your standard deduction. Fill in your standard deduction on line 35c. See Exceptions below.

**Exceptions**

■ **Taxpayers who file short period returns or federal Form 4563 to claim an exclusion of income from sources within U.S. possessions** – You can't claim a standard deduction. Fill in 0 on line 35c.

■ **Dependents** If you (or your spouse if married filing a joint return) can be claimed as a dependent for income tax purposes by another person, your standard deduction is limited. Use the worksheet below to figure your standard deduction.

**Note**

If line 5 of the Standard Deduction Worksheet for Dependents multiplied by the ratio on line 33 of Form 1NPR is larger than your Wisconsin income on line 31, column B, of Form 1NPR, fill in 0 on lines 36, 39, and 53 of Form 1NPR. You do not have to complete lines 37, 38, and 40-52.

**Standard Deduction Worksheet for Dependents**

1. Fill in your standard deduction from table, page 50 . . . . .	1.	.00
2. Fill in the amount of your earned income* . . . . .	2.	.00
3. Addition amount . . . . .	3.	350.00
4. Add lines 2 and 3. If less than \$1,100, fill in \$1,100 . . . . .	4.	.00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 35c of Form 1NPR . . . . .	5.	.00

\* Earned income includes wages, salaries, tips, scholarships which are reported on a Form W-2, other pay (line 1, federal column), and net earnings from self-employment (lines 6 and 12, federal column).

**Line 37 Exemptions**

Complete lines 37a and 37b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 37a and 37b on line 37c.

**Line 37a**

The exemptions allowed for you (and your spouse, if married) on line 37a are equal to:

- 0 - If you are single and can be claimed as a dependent on someone else's return, or if you are married filing jointly and both you and your spouse can be claimed as a dependent on someone else's return.
- 1 - If you are single and cannot be claimed as a dependent on someone else's return, or if you are married filing jointly and either you or your spouse (not both) can be claimed as a dependent on someone else's return.
- 2 - If you are married filing jointly and neither you nor your spouse can be claimed as a dependent on someone else's return.

*Line 37a – continued*

Additional exemptions are allowed equal to the number of dependents you may claim, which is the number of dependents listed on the front of federal Form 1040 or 1040-SR. Enter an additional exemption for each dependent filled in on federal Form 1040 or 1040-SR.

**Line 37b**

If you or your spouse were 65 or older on December 31, 2019, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 37b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 37a.

**Line 39 Tax**

Use the amount on line 38 to find your tax in the Tax Table that starts on page 53. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. If the amount on line 38 is \$100,000 or more, use the Tax Computation Worksheet on page 59 to compute your tax. Fill in your tax on line 39.

**Line 40 Wisconsin Itemized Deduction Credit**

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the Wisconsin itemized deduction credit.

**New**

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, do not use any amounts from Schedule 5K-1 or 3K-1 in the computation of the itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1NPR to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (Form 1040 or 1040-SR) (see **Exceptions** below).

**Note**

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A (Form 1040 or 1040-SR). Write "Wisconsin" at the top of this Schedule A and enclose it with Form 1NPR.

**Exceptions** Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A (Form 1040 or 1040-SR) can be used for the Wisconsin itemized deduction credit. The following describes the portion of these items that may not be used to compute the Wisconsin itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction for Wisconsin. If this applies to you, complete the worksheet on the next page to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.
- Interest
  - paid to purchase a second home located outside Wisconsin
  - paid to purchase a residence which is a boat
  - paid to purchase or hold U.S. government securities
  - mortgage insurance premiums treated as interest (if extended by Congress)
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.



Line 40 – Wisconsin Itemized Deduction Credit – continued

**Worksheet for Medical Care and Long-Term Care Insurance Expenses Claimed for Itemized Deduction Credit**

1. Total medical expenses from federal Schedule A (Form 1040 or 1040-SR), line 1 . . . . . 1. \_\_\_\_\_
2. Deductible medical expenses from federal Schedule A (Form 1040 or 1040-SR), line 4 . . . . . 2. \_\_\_\_\_
3. Total medical care insurance (MCI) deducted on federal Schedule A (Form 1040 or 1040-SR) (included in line 1 above). If none, skip to line 6 3. \_\_\_\_\_
4. Ratio of MCI to total medical expenses.  
Divide line 3 by line 1 (carry to 4 decimal places) . . . . . 4. \_\_\_\_\_
5. Multiply line 2 by line 4 . . . . . 5. \_\_\_\_\_
6. Long-term care insurance (LTCI) deducted on federal Schedule A (Form 1040 or 1040-SR) (included on line 1 above). If none, skip to line 9 6. \_\_\_\_\_
7. Ratio of LTCI to total medical expenses. Divide line 6 by line 1 (carry to 4 decimal places) . . . . . 7. \_\_\_\_\_
8. Multiply line 2 by line 7 . . . . . 8. \_\_\_\_\_
9. Add lines 5 and 8 . . . . . 9. \_\_\_\_\_
10. Subtract line 9 from line 2. If zero or less, fill in 0 (zero) . . . . . 10. \_\_\_\_\_
11. MCI deducted on Form 1NPR, lines 15 and 23. If none, skip to line 13 . . . . . 11. \_\_\_\_\_
12. Subtract line 11 from line 5. If zero or less, fill in 0 (zero) . . . . . 12. \_\_\_\_\_
13. LTCI deducted on Form 1NPR, line 15. If none, skip to line 15 . . . . . 13. \_\_\_\_\_
14. Subtract line 13 from line 8. If zero or less, fill in 0 (zero) . . . . . 14. \_\_\_\_\_
15. Wisconsin medical expenses. Add lines 10, 12 and 14. Fill in here and on line 1 of Schedule 1 . 15. \_\_\_\_\_

**Line 41 School Property Tax Credit**

**Nonresidents** – don't fill in any amount on these lines. Nonresidents aren't eligible for the school property tax credit.

**Note:** If you are filing a joint return and one spouse is a full-year or part-year Wisconsin resident but the other is a nonresident, you can claim the school property tax credit. Figure your credit by using the rent and property taxes of both spouses.

**Part-year and full-year residents** – read the following instructions if you paid rent during 2019 for living quarters used as your principal home or property taxes during 2019 on your home.

**Note:** You may not claim the school property tax credit if you are claiming the veterans and surviving spouses property tax credit.

**Special cases**

**If you paid both property taxes and rent** You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 41a and 41b can't be more than \$300 (\$150 if married filing a separate return or if married filing as head of household).

**Married persons filing a joint return** Figure your credit by using the rent and property taxes paid by both spouses.

**Married persons filing separate returns or married persons filing as head of household** Each spouse can claim a credit. Each of you can use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

**Persons who jointly own a home or share rented living quarters** When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 41a and 41b.

**Line 41a How Do I Figure the Renter's School Property Tax Credit**

**Step 1 Rent paid in 2019** Fill in on the appropriate line(s) the total rent that you paid in 2019 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home but don't have to be located in Wisconsin. Don't include any rent that you may claim as a business expense. Don't include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

*Line 41a – How Do I Figure the Renters School Property Tax Credit – continued*

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2019 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the total rent that you paid in 2019. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2019, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

**Step 2** Use the Renter's School Property Tax Credit Table on the next page to figure your credit. If heat was included in your rent, use column 1 of the table. If heat was not included, use column 2. Fill in your credit on line 41a.

**Exception** If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

**Renter's Worksheet**

*(Complete only if Exception described above applies)*

1. Credit for rent with heat included (from Column 1 of Table on the next page) . . . . . 1. \_\_\_\_\_
2. Credit for rent with heat not included (from Column 2 of Table on the next page) . . . . . 2. \_\_\_\_\_
3. Add lines 1 and 2. Fill in on line 41a of Form 1NPR\* . . . . . 3. \_\_\_\_\_

\* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Line 41a – How Do I Figure the Renter's School Property Tax Credit – continued

Renter's School Property Tax Credit Table*															
If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:		If Rent Paid is:		Your Line 41a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

\* **Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 33.

### Line 41b How Do I Figure the Homeowner's School Property Tax Credit

**Step 1 Property taxes paid on home in 2019** Fill in the amount of property taxes you *paid* in 2019 on your home. Your home doesn't have to be located in Wisconsin. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill)
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes)
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land)
- Property taxes that you paid in any year other than 2019

Property taxes are further limited as follows:

- If you bought or sold your home during 2019, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

Line 41b – How Do I Figure the Homeowner's School Property Tax Credit – continued

- b. If you owned a mobile home during 2019, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 41a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you can claim a credit based on \$750 of taxes.

**Step 2** Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 41b.

**Caution** If you are also claiming the renter's credit on line 41a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*														
If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is	At Least	But Less Than	Line 41b Credit is
\$ 1	\$ 25	\$ 2	\$ 500	\$ 525	\$ 62	\$ 1,000	\$ 1,025	\$ 122	\$ 1,500	\$ 1,525	\$ 182	\$ 2,000	\$ 2,025	\$ 242
25	50	5	525	550	65	1,025	1,050	125	1,525	1,550	185	2,025	2,050	245
50	75	8	550	575	68	1,050	1,075	128	1,550	1,575	188	2,050	2,075	248
75	100	11	575	600	71	1,075	1,100	131	1,575	1,600	191	2,075	2,100	251
100	125	14	600	625	74	1,100	1,125	134	1,600	1,625	194	2,100	2,125	254
125	150	17	625	650	77	1,125	1,150	137	1,625	1,650	197	2,125	2,150	257
150	175	20	650	675	80	1,150	1,175	140	1,650	1,675	200	2,150	2,175	260
175	200	23	675	700	83	1,175	1,200	143	1,675	1,700	203	2,175	2,200	263
200	225	26	700	725	86	1,200	1,225	146	1,700	1,725	206	2,200	2,225	266
225	250	29	725	750	89	1,225	1,250	149	1,725	1,750	209	2,225	2,250	269
250	275	32	750	775	92	1,250	1,275	152	1,750	1,775	212	2,250	2,275	272
275	300	35	775	800	95	1,275	1,300	155	1,775	1,800	215	2,275	2,300	275
300	325	38	800	825	98	1,300	1,325	158	1,800	1,825	218	2,300	2,325	278
325	350	41	825	850	101	1,325	1,350	161	1,825	1,850	221	2,325	2,350	281
350	375	44	850	875	104	1,350	1,375	164	1,850	1,875	224	2,350	2,375	284
375	400	47	875	900	107	1,375	1,400	167	1,875	1,900	227	2,375	2,400	287
400	425	50	900	925	110	1,400	1,425	170	1,900	1,925	230	2,400	2,425	290
425	450	53	925	950	113	1,425	1,450	173	1,925	1,950	233	2,425	2,450	293
450	475	56	950	975	116	1,450	1,475	176	1,950	1,975	236	2,450	2,475	296
475	500	59	975	1,000	119	1,475	1,500	179	1,975	2,000	239	2,475	2,500	299
												2,500 or more		300

\***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 33.

## Line 47 Armed Forces Member Credit

*Nonresidents and part-year residents* – don't fill in any amount. Only full-year Wisconsin residents are eligible for the armed forces member credit.

**Note:** If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the armed forces member credit.

*Full-year residents* – read the instructions that follow.

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2019, and
- The military pay was for services performed **while stationed outside the United States**.

Line 47 – Armed Forces Member Credit – continued

**Note:** You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Modifications for line 1 on page 16 for information on the exclusion.

The credit is equal to the military pay received for services performed while stationed outside the United States, but not more than \$300.

### Line 48 Working Families Tax Credit

*Nonresidents and part-year residents* – don't fill in any amount. Only full-year residents are eligible for the working families tax credit.

**Note:** If you are married filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim the working families tax credit.

*Full-year residents* – If you are married filing a joint return, read the instructions which follow.

**Note:** You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

- If the amount on line 31 of Form 1NPR is \$18,000 or less, your credit is equal to the amount on line 46 of Form 1NPR. Fill in the amount of your credit on line 48 of Form 1NPR.
- If the amount on line 31 of Form 1NPR is more than \$18,000 but less than \$19,000, use the worksheet below to compute your credit.
- If the amount on line 31 of Form 1NPR is \$19,000 or more, leave line 48 blank. You do not qualify for the credit.

#### Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2019
- Line 31 of Form 1NPR is \$18,000 or less
- Line 31 of Form 1NPR is \$19,000 or more
- You may be claimed as a dependent on another person's return.

- |   |          |
|---|----------|
| 1. Amount from line 46 of Form 1NPR .....   | 1. _____ |
| 2. Amount from line 47 of Form 1NPR plus the total of the first five credits listed in the line 50 instructions .....     | 2. _____ |
| 3. Subtract line 2 from line 1 .....  | 3. _____ |
| 4. Fill in \$19,000 .....   | 4. _____ |
| 5. Fill in amount from line 31 of Form 1NPR .....   | 5. _____ |
| 6. Subtract line 5 from line 4 .....  | 6. _____ |
| 7. Divide line 6 by one thousand (1,000). Fill in decimal amount .....  | 7. _____ |
| 8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 48 of Form 1NPR ..... | 8. _____ |

### Line 49 Married Couple Credit

You may claim the married couple credit if all of the following apply:

- You are married filing a joint return
- Both you and your spouse have qualified earned income taxable by Wisconsin
- You do not file federal Form 2555 or Form 2555-EZ to claim an exclusion of foreign earned income, or Form 4563 to claim an exclusion of income from sources in United States possessions

To figure the credit, fill in Schedule 2 on page 4 of Form 1NPR. Figure qualified earned income separately for yourself and your spouse on lines 1 through 5 in columns (A) and (B) of Schedule 2.

"Earned income" includes taxable wages, salaries, tips, other employee compensation, scholarships and fellowships (only amounts reported on a W-2), disability income treated as wages, and net earnings from self-employment reported

*Line 49 – Married Couple Credit – continued*

to Wisconsin. Earned income doesn't include deferred compensation (even though it may be reported on a W-2), interest, dividends, unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Don't consider the Wisconsin marital property law, marital property agreements, or unilateral statements in figuring each spouse's earned income.

**Example** You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1NPR for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

**Line 50 Nonrefundable Credits**

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC), Wisconsin Economic Development Corporation (WEDC), or Wisconsin Housing and Economic Development Authority (WHEDA) approval, certification, or allocation with Form 1NPR.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 50. See page 11 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward**
- **Water Consumption Credit Carryforward**
- **Biodiesel Fuel Production Credit Carryforward**
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward**
- **Veteran Employment Credit Carryforward**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion**
- **Schedule ES – Employee College Savings Account Contribution Credit** The employee college savings account contribution credit is available to employers who contribute an amount into an employee's college savings account. Complete Schedule ES.
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity.
- **Research Facilities Credit Carryforward**
- **Schedule LI – Low-Income Housing Credit** The low-income housing credit is available to qualified development owners who are allocated a credit amount by WHEDA. Complete Schedule LI.
- **Schedule HR – Supplement to federal historic rehabilitation credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A and MA-M – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.

**New**

If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, and the manufacturing and agriculture credit is passed through to you on Schedule 5K-1 or 3K-1, you may not claim the credit to offset tax imposed on income which is taxable to the entity. See [Schedule MA-M instructions](#) for additional information on the business income limit computation.

- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film production services credit carryforward – Non-refundable portion**
- **Schedule MS – Manufacturer's sales tax credit** If you had an unused manufacturer's sales tax credit of \$25,000 or less from 1998 through 2005 that you were unable to use for 2006-2018, complete Schedule MS to determine the amount of carryover credit you may claim.



*Line 50 – Nonrefundable Credits – continued*

- **Schedule MI – Manufacturing investment credit** Persons certified by the DOC may be able to claim the manufacturing investment credit. See Schedule MI.
- **Dairy and livestock farm investment credit carryforward**
- **Ethanol and biodiesel fuel pump credit carryforward**
- **Schedule DC – Development zones credit** Tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Schedule DC – Capital investment credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity zone investment credit carryforward**
- **Schedule TC – Technology zone credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. See Schedule TC.
- **Schedule ED – Economic development tax credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC (Part II) – Early stage seed investment credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. See Schedule VC.
- **Schedule VC (Part I) – Angel investment credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. See Schedule VC.
- **Electronic medical records credit carryforward**
- **Internet equipment credit carryforward**

**Line 51 Credit for Net Income Tax Paid to Another State**

If, while a Wisconsin resident, you paid a net income tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 51. Be sure to enter in the space on line 51 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number “99” in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state’s return.

**Caution** Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on income from services (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state’s return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

**Line 54 Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases**

If you made any taxable purchases from out-of-state firms during 2019 on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 54 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, jewelry, coins purchased for more than face value, etc.

**Example** You purchased \$300 of clothing through a catalog or over the internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for \$15 Wisconsin tax ( $\$300 \times 5\% = \$15$ ) on this purchase.

**Note** If you do not include an amount on line 54, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Line 54 – Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 54 of Form 1NPR.

### Worksheet for Computing Wisconsin Sales and Use Tax

- |   |           |
|---|-----------|
| 1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . .                                   | \$ _____  |
| 2. Sales and use tax rate (see rate chart) . . . . .  | x _____ % |
| 3. Amount of sales and use tax due for 2019 (line 1 multiplied by tax rate on line 2).<br>Round this amount to the nearest dollar and fill in on line 54 of Form 1NPR . . . . . | \$ _____  |

### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2019.

- a. If storage, use, or consumption in 2019 was in one of the following counties, the tax rate was 5.6%:

Milwaukee                      Ozaukee                      Washington

- b. If storage, use, or consumption in 2019 was in one of the following counties, the tax rate was 5.1%:

Racine                      Waukesha

- c. If storage, use, or consumption in 2019 was in one of the following counties, the tax rate was 5%:

Manitowoc                      Menominee                      Outagamie                      Winnebago

### Line 55 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 55a through 55h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 55a through 55h and fill in the total on line 55i.

**Line 55a Endangered resources donation** With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 55a.

**Line 55b Cancer research donation** Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 55b.

**Line 55c Veterans trust fund donation** Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 55c.

**Line 55d Multiple sclerosis donation** Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 55d.

**Line 55e Military family relief fund** The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 55e.

**Line 55f Second Harvest/Feeding America** Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Food bank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 55f.

**Line 55g Red Cross Wisconsin Disaster Relief** You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 55g.

**Line 55h Special Olympics Wisconsin** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 55h.

Line 55 – Donations – continued

**Amended return only** – Fill in the amount of your donations from your original return. If you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file an amended return by October 15, 2021, or if your original return was filed after April 15, 2020, within 18 months of the date your return was filed.

## Line 56 Penalties on IRAs, other retirement plans, MSAs, etc.

**Note**

**Nonresidents** – don't fill in this line. **Part-year and full-year residents** – fill in this line if (1) you owe any of the federal penalty taxes listed below and (2) the action which caused you to owe the federal penalty tax occurred while you were a Wisconsin resident.

- Tax on IRAs, other qualified retirement plans, etc., from line 6 of federal Schedule 2 (Form 1040 or 1040-SR). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, 51, and 55 of federal Form 5329. Include only if the tax due on this form was paid separately and is not included on line 6 of your federal Schedule 2 (Form 1040 or 1040-SR).
- Tax on excess contributions from line 2 of federal Form 5330.
- Tax on prohibited transactions from lines 3a and 3b of federal Form 5330.
- Section 72(m)(5) excess benefits tax included on line 8c of federal Schedule 2 (Form 1040 or 1040-SR).
- Tax on Archer MSA distributions from line 9b of federal Form 8853.
- Tax on health savings account distributions from line 17b of federal Form 8889.

If you are subject to the Wisconsin penalty, fill in the total of your federal penalty taxes in the space provided on line 56. Multiply the amount filled in by .33 (33%) and fill in the result on line 56. If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 or 5330 with your Form 1NPR.

**Note:** You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the modifications for line 9 for "other retirement benefits" for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

## Line 57 Other Penalties

If you are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person or inconsistent estate basis reporting, fill in the amount of the penalty on line 57.

- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Visit any department office or contact our Customer Service Bureau at (608) 266-2486 for information on how to compute the penalty.
- **Penalty for underpayment of taxes due to inconsistent estate basis reporting** An inconsistent estate basis reporting occurs if the property basis claimed on a Wisconsin tax return exceeds the property basis determined for federal estate tax purposes. The penalty is equal to 20% of the portion of any underpayment of taxes due to the inconsistent estate basis reporting.

## Line 59 Wisconsin Income Tax Withheld


Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 [or W-2c if corrected], W-2G, 1042-S, 1099-G, 1099-R, and 1099-MISC or from a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 59. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

Line 59 – Wisconsin Income Tax Withheld – continued

**CAUTION** Nonresident entertainers who are claiming credit for cash deposit or withholding from an employer, as shown on Wisconsin Form WT-11, should claim such amounts as withholding on line 59. Do **not** claim such amounts as estimated tax paid on line 60. Submit a copy of Form WT-11 with your Wisconsin income tax return.

DO NOT:

- Claim credit for tax withheld for other states
- Claim amounts marked social security or Medicare tax withheld
- Claim credit for federal tax withheld
- Include withholding statements from other tax years
-  • Write on, change, or attempt to correct the amounts on your withholding statements
- Claim Wisconsin withholding from a tax-option (S) corporation or partnership, if it elected to be taxed at the entity level and claimed a refund of the pass-through withholding or a written request was submitted to apply the withholding against the tax liability at the entity level


It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read
2. Show withholding was paid to Wisconsin

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

### Line 60 2019 Wisconsin Estimated Tax Paid and Amount Applied From 2018 Return

Fill in any payments you made on your 2019 estimated Wisconsin income tax (2019 Form 1-ES). This includes any extension payments made on 2019 Form 1-ES. Include any overpayment from your 2018 return that you were allowed as credit to your 2019 Wisconsin estimated tax.

 **Check your estimated tax payments** Before filling in line 60, check the amount of your estimated tax payments on the department's website at <https://www.revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx>. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.


If you are married filing a joint return, fill in the total of:

- Any separate estimated tax payments made by each spouse
- Any joint estimated tax payments
- Any overpayments from your 2018 returns that you and your spouse were allowed as credit to 2019 Wisconsin estimated tax

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. You and your spouse may split your joint estimated tax payments and credits between you as you choose. If you cannot agree on how joint estimated tax payments are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow these instructions even if your spouse died during 2019.

**Name change** If you changed your name because of marriage or divorce, and you made estimated tax payments using your former name, paper clip a statement to the front of Form 1NPR. On the statement, explain all the payments you and your spouse made for 2019 and the name(s) and social security number(s) under which you made them.

 If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 60. Withholding from a pass-through entity should be included on line 59.

**CAUTION** Nonresident entertainers should claim credit for cash deposits or withholding by an employer, as shown on Wisconsin Form WT-11, as withholding on line 59. Do **not** claim such amounts on line 60.

### Line 61 Earned Income Credit

*Nonresidents and part-year residents* – don't fill in any amount. Only full-year Wisconsin residents are eligible for the Wisconsin earned income credit.

## Line 61 – Earned Income Credit – continued

→ If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the Wisconsin earned income credit if you claimed the federal earned income credit and you had a qualifying child.

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 61.

**Step 1** Fill in the **number** of children who meet the requirements of a “qualifying child” for purposes of the federal earned income credit (see the instructions for the earned income credit in your federal return for definition of a “qualifying child”).

**Step 2** Fill in the **federal earned income credit** from line 18a of federal Form 1040 or 1040-SR.

**Step 3** Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 61. This is your Wisconsin earned income credit.

**Enclosures with your return** You must enclose a copy of your completed federal Schedule EIC with Form 1NPR. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. Failure to provide this information may delay your refund.

**Note:** If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 61. Write “EIC” in the space to the right of line 61. Complete your return through line 66 of Form 1NPR. Enclose a copy of your federal return (Form 1040 or 1040-SR) with your Form 1NPR.

## Line 62 Farmland Preservation Credit

*Nonresidents and part-year residents* – don’t fill in any amount. Only full-year Wisconsin residents are eligible for farmland preservation credit.

**Note:** If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim farmland preservation credit. Fill in the amount from line 17 of your Schedule FC on line 62a. Fill in the amount from line 13 of Schedule FC-A on line 62b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form 1NPR.

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

## Line 63 Repayment Credit

If you repaid during 2019, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 2019.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 63 of Form 1NPR. Enclose a statement showing how you computed your credit.

**Line 64 Homestead Credit**

*Nonresidents and part-year residents* – don't fill in any amount. Only full-year Wisconsin residents are eligible for homestead credit.

**Note:** If you are filing a joint return and one spouse is a full-year Wisconsin resident, the resident spouse may be able to claim homestead credit. Fill in the amount from line 19 of Schedule H on line 64. Enclose your completed Schedule H with Form 1NPR.

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

**Line 65 Eligible Veterans and Surviving Spouses Property Tax Credit**

*Nonresidents* – don't fill in any amount. Only full-year and part-year residents of Wisconsin are eligible for the credit. *Part-year and full-year residents* – read the instructions below.

**Who may claim the credit** An eligible unmarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note:** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

An "eligible unmarried surviving spouse" means an unmarried surviving spouse, as certified by the Wisconsin Department of Veterans Affairs (WDVA), of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
  1. Died while on active duty and while a resident of Wisconsin,
  2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability, or
  3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
  4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14).

"Eligible veteran" means an individual who is certified by the WDVA as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

**Computing the credit** The credit is equal to the property taxes paid by the claimant during the year on the claimant's principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense. "Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multi-dwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.



Line 65 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

Complete the worksheet below if your principal dwelling is located on more than one acre of land.

Worksheet If Property Tax Bill Shows More than 1 Acre of Land	
1. Assessed value of land (from tax bill) . . . . .	1. _____
2. Number of acres of land . . . . .	2. _____
3. Divide line 1 by line 2 . . . . .	3. _____
4. Assessed value of principal dwelling . . . . .	4. _____
5. Add line 3 and line 4 . . . . .	5. _____
6. Total assessed value of all land and improvements (from tax bill) . . . . .	6. _____
7. Divide line 5 by line 6 . . . . .	7. _____
8. Net property taxes paid . . . . .	8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit . . . . .	9. _____

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants in common, use only that part of property taxes paid that reflects the ownership percentage of the claimant. (See **Exceptions** below.)

### Exceptions

- **Married filing a joint return** If property is owned by an eligible veteran and spouse as joint tenants, tenants in common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling (subject to the 1-acre limitation).
- **Married filing a separate return** If property is owned by an eligible veteran and spouse as joint tenants, tenants in common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the one acre limitation).

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, "property taxes" include monthly mobile home municipal permit fees you paid to the municipality. If you paid the fee directly to the landowner, or community licensee, include proof of payment by the landowner or community licensee to the municipality.

If you did not own your principal dwelling but were required to pay the property taxes as rent, you may claim the credit based on the property taxes paid during the year if all of the following are met:

- The rental unit must be the principal dwelling of the eligible veteran or surviving spouse
- The principal dwelling must be located in Wisconsin
- The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord
- The eligible veteran or surviving spouse must pay the property taxes directly to the municipality

A copy of the agreement with the landlord and proof of payment to the municipality must be included with the Wisconsin income tax return.

The credit must be claimed within 4 years of the unextended due date of the return.

**Certification of eligibility for the credit** If you did not claim the credit in a prior year, before claiming the credit for 2019, you must request certification from the WDVA indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the internet at [dva.wi.gov/Pages/home.aspx](http://dva.wi.gov/Pages/home.aspx). You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, Attn: Wisconsin Veterans Property Tax Credit, 201 W. Washington Ave., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

Line 65 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

**Note:** You do not have to obtain certification from the WDVA for 2019 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a certification with your return.

**Enclosures** Enclose a copy of your property tax bill, proof of payment made in 2019, and the certification (if required) received from the WDVA with your return.

### Line 66 Refundable Credits from Schedule CR

If you are claiming any of the refundable credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 40 of Schedule CR on line 66. See page 11 for information on obtaining Schedule CR.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs tax credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.
- **Schedule BD – Business development credit** The credit is based on wages paid to eligible employees, training costs, and personal and real property investment. The credit is available to taxpayers who are certified by the WEDC. See Schedule BD.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Schedule EIT – Electronics and Information Technology Manufacturing Zone Credit** The credit is based on payroll and capital expenditures in the zone. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule EIT.

**Note**

No interest is paid on refunds issued for the enterprise zone jobs credit, jobs tax credit, business development credit, or electronics and information technology manufacturing zone credit.

### Line 67 Amount Previously Paid

**Amended return only** – Complete this line only if this is an amended 2019 Form 1NPR. Fill in the amount of tax you paid with your original Form 1NPR plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1NPR, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2019 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

### Line 69 Amount Previously Refunded

**Amended return only** – Complete this line only if this is an amended 2019 Form 1NPR. Fill in the refund from your original 2019 return (not including the amount applied to your 2020 estimated tax). This is generally the amount from line 72 of Form 1NPR.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2019 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 67 instead of line 69.

### Line 71 Amount You Overpaid

If line 70 is more than line 58, subtract line 58 from line 70 and fill in the difference on line 71. This is the amount you overpaid.

**Amended return only** – If the amount on line 71 (amount you overpaid) is less than the amount applied to your estimated tax on line 73, do not complete line 71. Instead, subtract line 71 from line 73 and fill in the result on line 74. This is the amount you owe.

*Line 71 – Amount You Overpaid – continued*

**Note:** If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 75 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 71, reduce the amount on line 71 by the amount of underpayment interest on line 75.

**Line 72 Refund**

Fill in on line 72 the amount from line 71 that you want refunded to you. The department may not issue a refund before March 1 unless both the individual and the individual’s employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

**Note:** If you are divorced, see item 7 on page 7. You may be required to enclose a copy of your judgment of divorce with your return.

**Amended return only** – We will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 2019 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2020 estimated tax.

**Line 73 Amount Applied to 2020 Estimated Tax**

Fill in on line 73 the amount, if any, of the overpayment on line 71 you want applied to your 2020 estimated tax.

If you are married filing a joint return, we will apply the amount on line 73 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 73 to your separate estimated tax.

**Amended return only** – If this is an amended return, the amount to fill in on line 73 will generally be the amount to be applied to your 2020 estimated tax from line 73 of your original Form 1NPR. However, if you file your amended return by January 15, 2021, you may increase or reduce this amount.

**Line 74 Amount You Owe**

If the amount on line 58 is more than the amount on line 70, subtract line 70 from line 58 and fill in the difference on line 74. This is the amount you owe with your return.

**Amended return only** – If the amount on line 58 is more than the amount on line 70, subtract line 70 from line 58 and add the amount on line 73 (amount applied to estimated tax) to the result. This is the amount you owe. Fill in the amount you owe on line 74.

**Note**

If the amount you owe with your return is \$500 or more or you made late estimated tax payments, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 75 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 75 in the amount you fill in on line 74.

You can pay online or by check, money order, or credit card. **Do not** include any 2020 estimated tax payments in your check, money order, or amount you charge. Instead, make the estimated tax payments separately.

**To pay online** Go to the department’s website at: <https://tap.revenue.wi.gov/pay>.

**To pay by check or money order** Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1NPR. If the name of the taxpayer does not match the printed name on the check, print the taxpayer’s name on the memo line of the check.

If you e-filed your return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

**To pay by credit card** You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by internet the service provider and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be

## Line 74 – Amount You Owe – continued

told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1NPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation  
1-800-2PAY-TAX (1-800-272-9829)  
1-800-487-4567 (Customer Service)  
[officialpayments.com](http://officialpayments.com)

**Installment payments** If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount.

For more information concerning payments, go to [www.revenue.wi.gov/Pages/FAQS/ise-payment.aspx](http://www.revenue.wi.gov/Pages/FAQS/ise-payment.aspx). To obtain the Payment Plan Request (Form A-771) go to [www.revenue.wi.gov/DORForms/a-771.pdf](http://www.revenue.wi.gov/DORForms/a-771.pdf). To file an installment agreement request electronically, go to [www.revenue.wi.gov/Pages/HTML/payplan.aspx](http://www.revenue.wi.gov/Pages/HTML/payplan.aspx).

**Note:** Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the IRS to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

**Line 75 Underpayment Interest**

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see **Estimated Tax Payments Required for Next Year** on page 9.

Underpayment interest applies if:

- Line 74 is at least \$500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 53 minus the amounts on lines 61 through 66.

**Exceptions** You will not owe underpayment interest if your 2018 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND either of the following applies:

1. **You were a Wisconsin resident for all of 2018**, and you had no tax liability for 2018, or
2. The amounts on lines 59 and 60 on your 2019 return are at least as much as the tax shown on your 2018 return. This exception does not apply if you did not file a 2018 Wisconsin return. Your estimated tax payments for 2019 must have been made on time and for the required amount.

The “tax shown on your 2018 return” is the amount on line 58 minus the amounts on lines 66 through 71.

**Note**

Fill in the exception code in the brackets to the left of line 75 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions for further information on the exception codes.

**Example** Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 2, 2020. Qualified farmers and fishers must fill in exception code “04” in the brackets to the left of line 75. Failure to fill in the exception code may result in an assessment for underpayment interest.

Line 75 – Underpayment Interest – continued

### Figuring underpayment interest

If the **Exceptions** on the previous page do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 75. Add the amount of the underpayment interest to any tax due and fill in the total on line 74. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 71. Enclose Schedule U with your Form 1NPR.

**Amended return only** – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1NPR. Fill in the appropriate exception code in the brackets on line 75 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 75. If the amount of underpayment interest is reduced, put a minus sign (–) in front of the amount on line 75.

If line 71 of Form 1NPR shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 75 to the amount on line 71 of Form 1NPR. Adjust lines 72 and 73 accordingly.

If line 74 of Form 1NPR shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 75 to the amount on line 74 of Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2019 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, enter the designee’s name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

If you check “Yes,” you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return
- Call the department for information about the processing of your return or the status of your refund or payment(s)
- Respond to certain department notices about math errors, offsets, and return preparation

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit Form A-222, *Power of Attorney*.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2020 tax return. This is April 15, 2021, for most people.

■ **Sign and date your return** Sign and date your return in the space provided on page 4. Form 1NPR is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Keep a copy of your return for your records.

## 2019 Standard Deduction Table For Form 1NPR Filers

**Caution** Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 35b.

If your federal income (line 32 of Form 1NPR) is—		And you are —				If your federal income (line 32 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
Your standard deduction is—						Your standard deduction is—					
<b>0</b>	<b>10,730</b>	10,860	20,110	9,550	14,030	<b>40,000</b>	<b>40,500</b>	7,909	16,619	3,712	8,494
<b>10,730</b>	<b>11,000</b>	10,860	20,110	9,523	14,030	<b>40,500</b>	<b>41,000</b>	7,849	16,520	3,613	8,381
<b>11,000</b>	<b>11,500</b>	10,860	20,110	9,447	14,030	<b>41,000</b>	<b>41,500</b>	7,789	16,421	3,514	8,268
<b>11,500</b>	<b>12,000</b>	10,860	20,110	9,348	14,030	<b>41,500</b>	<b>42,000</b>	7,729	16,323	3,415	8,156
<b>12,000</b>	<b>12,500</b>	10,860	20,110	9,249	14,030	<b>42,000</b>	<b>42,500</b>	7,669	16,224	3,316	8,043
<b>12,500</b>	<b>13,000</b>	10,860	20,110	9,150	14,030	<b>42,500</b>	<b>43,000</b>	7,609	16,125	3,217	7,931
<b>13,000</b>	<b>13,500</b>	10,860	20,110	9,052	14,030	<b>43,000</b>	<b>43,500</b>	7,549	16,026	3,118	7,818
<b>13,500</b>	<b>14,000</b>	10,860	20,110	8,953	14,030	<b>43,500</b>	<b>44,000</b>	7,489	15,927	3,019	7,706
<b>14,000</b>	<b>14,500</b>	10,860	20,110	8,854	14,030	<b>44,000</b>	<b>44,500</b>	7,429	15,828	2,920	7,593
<b>14,500</b>	<b>15,000</b>	10,860	20,110	8,755	14,030	<b>44,500</b>	<b>45,000</b>	7,369	15,729	2,822	7,480
<b>15,000</b>	<b>15,500</b>	10,860	20,110	8,656	14,030	<b>45,000</b>	<b>45,500</b>	7,309	15,630	2,723	7,368
<b>15,500</b>	<b>16,000</b>	10,849	20,110	8,557	14,010	<b>45,500</b>	<b>46,000</b>	7,249	15,531	2,624	7,255
<b>16,000</b>	<b>16,500</b>	10,789	20,110	8,458	13,897	<b>46,000</b>	<b>46,500</b>	7,189	15,433	2,525	7,189
<b>16,500</b>	<b>17,000</b>	10,729	20,110	8,359	13,785	<b>46,500</b>	<b>47,000</b>	7,129	15,334	2,426	7,129
<b>17,000</b>	<b>17,500</b>	10,669	20,110	8,260	13,672	<b>47,000</b>	<b>47,500</b>	7,069	15,235	2,327	7,069
<b>17,500</b>	<b>18,000</b>	10,609	20,110	8,162	13,559	<b>47,500</b>	<b>48,000</b>	7,009	15,136	2,228	7,009
<b>18,000</b>	<b>18,500</b>	10,549	20,110	8,063	13,447	<b>48,000</b>	<b>48,500</b>	6,949	15,037	2,129	6,949
<b>18,500</b>	<b>19,000</b>	10,489	20,110	7,964	13,334	<b>48,500</b>	<b>49,000</b>	6,889	14,938	2,030	6,889
<b>19,000</b>	<b>19,500</b>	10,429	20,110	7,865	13,222	<b>49,000</b>	<b>49,500</b>	6,829	14,839	1,932	6,829
<b>19,500</b>	<b>20,000</b>	10,369	20,110	7,766	13,109	<b>49,500</b>	<b>50,000</b>	6,769	14,740	1,833	6,769
<b>20,000</b>	<b>20,500</b>	10,309	20,110	7,667	12,997	<b>50,000</b>	<b>50,500</b>	6,709	14,641	1,734	6,709
<b>20,500</b>	<b>21,000</b>	10,249	20,110	7,568	12,884	<b>50,500</b>	<b>51,000</b>	6,649	14,542	1,635	6,649
<b>21,000</b>	<b>21,500</b>	10,189	20,110	7,469	12,771	<b>51,000</b>	<b>51,500</b>	6,589	14,444	1,536	6,589
<b>21,500</b>	<b>22,000</b>	10,129	20,110	7,370	12,659	<b>51,500</b>	<b>52,000</b>	6,529	14,345	1,437	6,529
<b>22,000</b>	<b>22,500</b>	10,069	20,110	7,272	12,546	<b>52,000</b>	<b>52,500</b>	6,469	14,246	1,338	6,469
<b>22,500</b>	<b>23,000</b>	10,009	20,080	7,173	12,434	<b>52,500</b>	<b>53,000</b>	6,409	14,147	1,239	6,409
<b>23,000</b>	<b>23,500</b>	9,949	19,981	7,074	12,321	<b>53,000</b>	<b>53,500</b>	6,349	14,048	1,140	6,349
<b>23,500</b>	<b>24,000</b>	9,889	19,883	6,975	12,209	<b>53,500</b>	<b>54,000</b>	6,289	13,949	1,042	6,289
<b>24,000</b>	<b>24,500</b>	9,829	19,784	6,876	12,096	<b>54,000</b>	<b>54,500</b>	6,229	13,850	943	6,229
<b>24,500</b>	<b>25,000</b>	9,769	19,685	6,777	11,983	<b>54,500</b>	<b>55,000</b>	6,169	13,751	844	6,169
<b>25,000</b>	<b>25,500</b>	9,709	19,586	6,678	11,871	<b>55,000</b>	<b>55,500</b>	6,109	13,652	745	6,109
<b>25,500</b>	<b>26,000</b>	9,649	19,487	6,579	11,758	<b>55,500</b>	<b>56,000</b>	6,049	13,554	646	6,049
<b>26,000</b>	<b>26,500</b>	9,589	19,388	6,480	11,646	<b>56,000</b>	<b>56,500</b>	5,989	13,455	547	5,989
<b>26,500</b>	<b>27,000</b>	9,529	19,289	6,382	11,533	<b>56,500</b>	<b>57,000</b>	5,929	13,356	448	5,929
<b>27,000</b>	<b>27,500</b>	9,469	19,190	6,283	11,421	<b>57,000</b>	<b>57,500</b>	5,869	13,257	349	5,869
<b>27,500</b>	<b>28,000</b>	9,409	19,091	6,184	11,308	<b>57,500</b>	<b>58,000</b>	5,809	13,158	250	5,809
<b>28,000</b>	<b>28,500</b>	9,349	18,993	6,085	11,195	<b>58,000</b>	<b>58,500</b>	5,749	13,059	151	5,749
<b>28,500</b>	<b>29,000</b>	9,289	18,894	5,986	11,083	<b>58,500</b>	<b>59,000</b>	5,689	12,960	53	5,689
<b>29,000</b>	<b>29,500</b>	9,229	18,795	5,887	10,970	<b>59,000</b>	<b>59,500</b>	5,629	12,861	0	5,629
<b>29,500</b>	<b>30,000</b>	9,169	18,696	5,788	10,858	<b>59,500</b>	<b>60,000</b>	5,569	12,762	0	5,569
<b>30,000</b>	<b>30,500</b>	9,109	18,597	5,689	10,745	<b>60,000</b>	<b>60,500</b>	5,509	12,664	0	5,509
<b>30,500</b>	<b>31,000</b>	9,049	18,498	5,590	10,632	<b>60,500</b>	<b>61,000</b>	5,449	12,565	0	5,449
<b>31,000</b>	<b>31,500</b>	8,989	18,399	5,492	10,520	<b>61,000</b>	<b>61,500</b>	5,389	12,466	0	5,389
<b>31,500</b>	<b>32,000</b>	8,929	18,300	5,393	10,407	<b>61,500</b>	<b>62,000</b>	5,329	12,367	0	5,329
<b>32,000</b>	<b>32,500</b>	8,869	18,201	5,294	10,295	<b>62,000</b>	<b>62,500</b>	5,269	12,268	0	5,269
<b>32,500</b>	<b>33,000</b>	8,809	18,103	5,195	10,182	<b>62,500</b>	<b>63,000</b>	5,209	12,169	0	5,209
<b>33,000</b>	<b>33,500</b>	8,749	18,004	5,096	10,070	<b>63,000</b>	<b>63,500</b>	5,149	12,070	0	5,149
<b>33,500</b>	<b>34,000</b>	8,689	17,905	4,997	9,957	<b>63,500</b>	<b>64,000</b>	5,089	11,971	0	5,089
<b>34,000</b>	<b>34,500</b>	8,629	17,806	4,898	9,844	<b>64,000</b>	<b>64,500</b>	5,029	11,872	0	5,029
<b>34,500</b>	<b>35,000</b>	8,569	17,707	4,799	9,732	<b>64,500</b>	<b>65,000</b>	4,969	11,774	0	4,969
<b>35,000</b>	<b>35,500</b>	8,509	17,608	4,700	9,619	<b>65,000</b>	<b>65,500</b>	4,909	11,675	0	4,909
<b>35,500</b>	<b>36,000</b>	8,449	17,509	4,602	9,507	<b>65,500</b>	<b>66,000</b>	4,849	11,576	0	4,849
<b>36,000</b>	<b>36,500</b>	8,389	17,410	4,503	9,394	<b>66,000</b>	<b>66,500</b>	4,789	11,477	0	4,789
<b>36,500</b>	<b>37,000</b>	8,329	17,311	4,404	9,282	<b>66,500</b>	<b>67,000</b>	4,729	11,378	0	4,729
<b>37,000</b>	<b>37,500</b>	8,269	17,213	4,305	9,169	<b>67,000</b>	<b>67,500</b>	4,669	11,279	0	4,669
<b>37,500</b>	<b>38,000</b>	8,209	17,114	4,206	9,056	<b>67,500</b>	<b>68,000</b>	4,609	11,180	0	4,609
<b>38,000</b>	<b>38,500</b>	8,149	17,015	4,107	8,944	<b>68,000</b>	<b>68,500</b>	4,549	11,081	0	4,549
<b>38,500</b>	<b>39,000</b>	8,089	16,916	4,008	8,831	<b>68,500</b>	<b>69,000</b>	4,489	10,982	0	4,489
<b>39,000</b>	<b>39,500</b>	8,029	16,817	3,909	8,719	<b>69,000</b>	<b>69,500</b>	4,429	10,884	0	4,429
<b>39,500</b>	<b>40,000</b>	7,969	16,718	3,810	8,606	<b>69,500</b>	<b>70,000</b>	4,369	10,785	0	4,369

Continued on page 51



# 2019 Standard Deduction Table For Form 1NPR Filers (continued from page 50)

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If your federal income (line 32 of Form 1NPR) is—		And you are —				If your federal income (line 32 of Form 1NPR) is—		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a Household
Your standard deduction is—						Your standard deduction is—					
70,000	70,500	4,309	10,686	0	4,309	100,000	100,500	709	4,752	0	709
70,500	71,000	4,249	10,587	0	4,249	100,500	101,000	649	4,653	0	649
71,000	71,500	4,189	10,488	0	4,189	101,000	101,500	589	4,555	0	589
71,500	72,000	4,129	10,389	0	4,129	101,500	102,000	529	4,456	0	529
72,000	72,500	4,069	10,290	0	4,069	102,000	102,500	469	4,357	0	469
72,500	73,000	4,009	10,191	0	4,009	102,500	103,000	409	4,258	0	409
73,000	73,500	3,949	10,092	0	3,949	103,000	103,500	349	4,159	0	349
73,500	74,000	3,889	9,994	0	3,889	103,500	104,000	289	4,060	0	289
74,000	74,500	3,829	9,895	0	3,829	104,000	104,500	229	3,961	0	229
74,500	75,000	3,769	9,796	0	3,769	104,500	105,000	169	3,862	0	169
75,000	75,500	3,709	9,697	0	3,709	105,000	105,500	109	3,763	0	109
75,500	76,000	3,649	9,598	0	3,649	105,500	106,000	49	3,665	0	49
76,000	76,500	3,589	9,499	0	3,589	106,000	106,500	0	3,566	0	0
76,500	77,000	3,529	9,400	0	3,529	106,500	107,000	0	3,467	0	0
77,000	77,500	3,469	9,301	0	3,469	107,000	107,500	0	3,368	0	0
77,500	78,000	3,409	9,202	0	3,409	107,500	108,000	0	3,269	0	0
78,000	78,500	3,349	9,104	0	3,349	108,000	108,500	0	3,170	0	0
78,500	79,000	3,289	9,005	0	3,289	108,500	109,000	0	3,071	0	0
79,000	79,500	3,229	8,906	0	3,229	109,000	109,500	0	2,972	0	0
79,500	80,000	3,169	8,807	0	3,169	109,500	110,000	0	2,873	0	0
80,000	80,500	3,109	8,708	0	3,109	110,000	110,500	0	2,775	0	0
80,500	81,000	3,049	8,609	0	3,049	110,500	111,000	0	2,676	0	0
81,000	81,500	2,989	8,510	0	2,989	111,000	111,500	0	2,577	0	0
81,500	82,000	2,929	8,411	0	2,929	111,500	112,000	0	2,478	0	0
82,000	82,500	2,869	8,312	0	2,869	112,000	112,500	0	2,379	0	0
82,500	83,000	2,809	8,214	0	2,809	112,500	113,000	0	2,280	0	0
83,000	83,500	2,749	8,115	0	2,749	113,000	113,500	0	2,181	0	0
83,500	84,000	2,689	8,016	0	2,689	113,500	114,000	0	2,082	0	0
84,000	84,500	2,629	7,917	0	2,629	114,000	114,500	0	1,983	0	0
84,500	85,000	2,569	7,818	0	2,569	114,500	115,000	0	1,885	0	0
85,000	85,500	2,509	7,719	0	2,509	115,000	115,500	0	1,786	0	0
85,500	86,000	2,449	7,620	0	2,449	115,500	116,000	0	1,687	0	0
86,000	86,500	2,389	7,521	0	2,389	116,000	116,500	0	1,588	0	0
86,500	87,000	2,329	7,422	0	2,329	116,500	117,000	0	1,489	0	0
87,000	87,500	2,269	7,324	0	2,269	117,000	117,500	0	1,390	0	0
87,500	88,000	2,209	7,225	0	2,209	117,500	118,000	0	1,291	0	0
88,000	88,500	2,149	7,126	0	2,149	118,000	118,500	0	1,192	0	0
88,500	89,000	2,089	7,027	0	2,089	118,500	119,000	0	1,093	0	0
89,000	89,500	2,029	6,928	0	2,029	119,000	119,500	0	995	0	0
89,500	90,000	1,969	6,829	0	1,969	119,500	120,000	0	896	0	0
90,000	90,500	1,909	6,730	0	1,909	120,000	120,500	0	797	0	0
90,500	91,000	1,849	6,631	0	1,849	120,500	121,000	0	698	0	0
91,000	91,500	1,789	6,532	0	1,789	121,000	121,500	0	599	0	0
91,500	92,000	1,729	6,434	0	1,729	121,500	122,000	0	500	0	0
92,000	92,500	1,669	6,335	0	1,669	122,000	122,500	0	401	0	0
92,500	93,000	1,609	6,236	0	1,609	122,500	123,000	0	302	0	0
93,000	93,500	1,549	6,137	0	1,549	123,000	123,500	0	203	0	0
93,500	94,000	1,489	6,038	0	1,489	123,500	124,000	0	105	0	0
94,000	94,500	1,429	5,939	0	1,429	124,000	124,279	0	28	0	0
94,500	95,000	1,369	5,840	0	1,369	124,279	or over	0	0	0	0
95,000	95,500	1,309	5,741	0	1,309						
95,500	96,000	1,249	5,642	0	1,249						
96,000	96,500	1,189	5,544	0	1,189						
96,500	97,000	1,129	5,445	0	1,129						
97,000	97,500	1,069	5,346	0	1,069						
97,500	98,000	1,009	5,247	0	1,009						
98,000	98,500	949	5,148	0	949						
98,500	99,000	889	5,049	0	889						
99,000	99,500	829	4,950	0	829						
99,500	100,000	769	4,851	0	769						

Appearing below is an alphabetical listing of Wisconsin school districts. *Full-year and part-year residents* – refer to this listing and find the number of the district in which you lived on December 31, 2019. If you moved out of Wisconsin during 2019, fill in the number of the school district in which you lived before moving. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due. *Nonresidents* – don't fill in this line.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

**Note** If you can't identify your school district, contact your municipal clerk or local school for help.

#### SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD .....	0007	CLEAR LAKE .....	1127	GREENFIELD .....	2303	MCFARLAND .....	3381	PESHTIGO .....	4305	STEVENS POINT .....	5607
ADAMS-FRIENDSHIP .....	0014	CLINTON .....	1134	GREEN LAKE .....	2310	MEDFORD .....	3409	PEWAUKEE .....	4312	STOCKBRIDGE .....	5614
ALBANY .....	0063	CLINTONVILLE .....	1141	GREENWOOD .....	2394	MELLEN .....	3427	PHELPS .....	4330	STOUGHTON .....	5621
ALGOMA .....	0070	COCHRANE .....	1155	GRESHAM .....	2415	MELROSE-MINDORO .....	3428	PHILLIPS .....	4347	STRAITFORD .....	5628
ALMA .....	0084	FOUNTAIN CITY .....	1155	HAMILTON .....	2420	MENASHA .....	3430	PITTSVILLE .....	4368	STURGEON BAY .....	5642
ALMA CENTER .....	0091	COLBY .....	1162	HARTFORD UHS .....	*	MENOMINEE INDIAN .....	3434	PLATTEVILLE .....	4389	SUN PRAIRIE .....	5656
ALMOND .....	0105	COLEMAN .....	1169	HAYWARD .....	2478	MENOMONEE FALLS .....	3437	PLUM CITY .....	4459	SUPERIOR .....	5663
BANCROFT .....	0105	COLFAX .....	1176	HIGHLAND .....	2527	MENOMONIE .....	3444	PLYMOUTH .....	4473	SURING .....	5670
ALTOONA .....	0112	COLUMBUS .....	1183	HILBERT .....	2534	MEQUON .....	3479	PORT EDWARDS .....	4508	THORP .....	5726
AMERY .....	0119	CORNELL .....	1204	HILLSBORO .....	2541	THIENSVILLE .....	3479	PORT WASHINGTON .....	4515	THREE LAKES .....	5733
ANTIGO .....	0140	CRANDON .....	1218	HOLMEN .....	2562	MERCER .....	3484	SAUKVILLE .....	4529	TIGERTON .....	5740
APPLETON .....	0147	CRIVITZ .....	1232	HORICON .....	2576	MERRILL .....	3500	POTOSI .....	4536	TOMAH .....	5747
ARCADIA .....	0154	CUBA CITY .....	1246	HORTONVILLE AREA .....	2583	MIDDLETON-CROSS .....	3549	POYNETTE .....	4536	TOMAHAWK .....	5754
ARGYLE .....	0161	CUDAHY .....	1253	HOWARD-SUAMICO .....	2604	PLAINS .....	3549	PRAIRIE DU CHIEN .....	4543	TOMORROW RIVER .....	5816
ARROWHEAD UHS .....	*	CUMBERLAND .....	1260	HOWARDS GROVE .....	2605	MILWAUKEE .....	3612	PRAIRIE FARM .....	4557	TRI-COUNTY .....	5816
ASHLAND .....	0170	D C EVEREST .....	4970	HUDSON .....	2611	MINERAL POINT .....	3633	PRENTICE .....	4571	TURTLE LAKE .....	5810
ASHWAUBENON .....	0182	DARLINGTON .....	1295	HURLEY .....	2618	MISHCOT .....	3661	PRESCOTT .....	4578	TWO RIVERS .....	5824
ATHENS .....	0196	DEERFIELD .....	1309	HUSTISFORD .....	2625	MONDOVI .....	3668	PRINCETON .....	4606		
AUBURNDALE .....	0203	DE FOREST .....	1316	INDEPENDENCE .....	2632	MONONA GROVE .....	3675	PULASKI .....	4613	UNION GROVE UHS .....	*
AUGUSTA .....	0217	DELANAV-DARIEN .....	1380	IOLA-SCANDINAVIA .....	2639	MONROE .....	3682			UNITY .....	0238
BALDWIN-WOODVILLE .....	0231	DENMARK .....	1407	IOWA-GRANT .....	2646	MONTELEO .....	3689	RACINE .....	4620	VALDERS .....	5866
BANGOR .....	0245	DE PERE .....	1414	ITHACA .....	2660	MONTICELLO .....	3696	RANDOLPH .....	4634	VERONA .....	5901
BARABO .....	0280	DE SOTO .....	1421	JANESVILLE .....	2695	MOSINEE .....	3787	RANDOM LAKE .....	4641	VIROQUA .....	5985
BARNEVELD .....	0287	DODGE LAKE .....	1491	JEFFERSON .....	2702	MOUNT HOREB .....	3794	REEDSBURG .....	4753		
BARRON .....	0308	DODGEVILLE .....	1491	JOHNSON CREEK .....	2730	MUKWONAGO .....	3822	REEDSVILLE .....	4760	WABENO .....	5992
BAYFIELD .....	0315	DURAND .....	1499	JUDA .....	2737	MUSKEGO-NORWAY .....	3857	RHINELANDER .....	4781	WASHBURN .....	6027
BEAVER DAM .....	0336	EAST TROY .....	1540	KAUKAUNA .....	2758	NECEDAH .....	3871	RIB LAKE .....	4795	WASHINGTON .....	6069
BEECHER-DUNBAR .....	0336	EAU CLAIRE .....	1554	KENOSHA .....	2793	NEENAH .....	3892	RICE LAKE .....	4802	WATERFORD UHS .....	*
PEMBINE .....	4263	EDGAR .....	1561	KETTLE MORAIN .....	1376	NEILLSVILLE .....	3899	RICHLAND .....	4851	WATERLOO .....	6118
BELLEVIEW .....	0350	EDGERTON .....	1568	KEWASKUM .....	2800	NEKOOSA .....	3906	RIO .....	4865	WATERTOWN .....	6125
BELMONT .....	0364	ELCHO .....	1582	KEWAUNEE .....	2814	NEW AUBURN .....	3920	RIPON AREA .....	4872	WAUKESHA .....	6174
BELOIT .....	0413	ELKHAUT LAKE .....	1600	KICKAPOO .....	2828	NEW BERLIN .....	3925	RIVERDALE .....	4885	WAUNAQUEE .....	6181
BELOIT TURNER .....	0422	GLENBEULAH .....	1631	KIEL .....	2828	NEW GLARUS .....	3934	RIVER FALLS .....	4893	WAUPACA .....	6195
BENTON .....	0427	ELKHORN .....	1638	KIMBERLY .....	2835	NEW HOLSTEIN .....	3941	RIVER RIDGE .....	4904	WAUPUN .....	6216
BERLIN .....	0434	ELK MOUND .....	1645	KOHLER .....	2842	NEW LISBON .....	3948	RIVER VALLEY .....	5523	WAUSAU .....	6223
BIG FOOT UHS .....	*	ELLSWORTH .....	1659	LA CROSSE .....	2849	NEW LONDON .....	3955	ROSENDALE .....	4781	WAUSAUKEE .....	6230
BIRCHWOOD .....	0441	ELMBROOK .....	0714	LADYSMITH .....	2856	NEW RICHMOND .....	3962	BRANDON .....	4956	WAUTOMA .....	6237
BLACK HAWK .....	0441	ELMWOOD .....	1666	LA FARGE .....	2863	NIAGARA .....	3969	ROSHOLT .....	4963	WAUWATOSA .....	6244
BLACK RIVER FALLS .....	0476	EVANSVILLE .....	1694	LAKE GENEVA .....	*	NICOLET UHS .....	*	ROYALL .....	1673	WAUZEKA-STEUBEN .....	6251
BLAIR-TAYLOR .....	0485	FALL CREEK .....	1729	GENOA CITY UHS .....	*	NORRIS .....	3976	SAINT CROIX .....	4963	WEBSTER .....	6293
BLOOMER .....	0497	FALL RIVER .....	1736	LAKE HOLCOMBE .....	2891	NORTH CRAWFORD .....	2016	CENTRAL .....	2422	WEST ALLIS .....	6300
BONDUEL .....	0602	FENNIMORE .....	1813	LAKE LAKELAND .....	*	NORTH FOND DU LAC .....	3983	SAINT CROIX FALLS .....	5019	WEST BEND .....	6307
BOSCABEL AREA .....	0609	FLAMBEAU .....	1813	LAKE MILLS .....	2898	NORTHERN OZAUKEE .....	1945	SAINT FRANCIS .....	5026	WEST SALEM .....	6370
BOWLER .....	0623	FLORENCE CO .....	1855	LANCASTER .....	2912	NORTHLAND PINES .....	1526	SAUK PRAIRIE .....	5100	WESTBY .....	6321
BOYCEVILLE .....	0637	FOND DU LAC .....	1862	LAONA .....	2940	NORTHWOOD .....	3654	SENECA .....	5124	WEST DE PERE .....	6328
BRILLION .....	0658	FORT ATKINSON .....	1883	LENA .....	2961	NORWALK-ONTARIO .....	3990	SEVASTOPOL .....	5130	WESTFIELD .....	6335
BRODHEAD .....	0700	FRANKLIN .....	1900	LITTLE CHUTE .....	3129	WILTON .....	3990	SEYMOUR .....	5138	WESTON .....	6354
BROWN DEER .....	0721	FREDERIC .....	1939	LODI .....	3150			SHAWANO .....	5264	WEYAUWEGA .....	6384
BRUCE .....	0735	FREEDOM .....	1953	LOMIRA .....	3171	OAK CREEK .....	4018	SHEBOYGAN .....	5271	FREMONT .....	6419
BURLINGTON .....	0777	GALESVILLE-ETTRICK .....	2009	LOYAL .....	3206	OAKFIELD .....	4025	SHEBOYGAN FALLS .....	5278	WHITEFISH BAY .....	6419
BUTTERNUT .....	0840	TREMPEALEAU .....	2058	LUCK .....	3213	OCONOMOWOC .....	4060	SHELL LAKE .....	5306	WHITEHALL .....	6426
		GERMANTOWN .....	2058	LUXEMBURG-CASCO .....	3220	OCNTO .....	4067	SHIOCTON .....	5348	WHITE LAKE .....	6440
CADOTT .....	0870	GIBRALTAR .....	2114	MADISON .....	3269	OCNTO FALLS .....	4074	SHOREWOOD .....	5355	WHITEWATER .....	6461
CAMBRIA-FRIESLAND .....	0882	GILLET .....	2128	MANAWA .....	3276	OMRO .....	4088	SHULLSBURG .....	5362	WHITNALL .....	6470
CAMBRIDGE .....	0896	GILMAN .....	2135	MANITOWOC .....	3290	ONALASKA .....	4095	SIREN .....	5376	WILD ROSE .....	6475
CAMERON .....	0903	GILMANTON .....	2142	MAPLE .....	3297	OOSTBURG .....	4137	SLINGER .....	5390	WILLIAMS BAY .....	6482
CAMPBELLSPORT .....	0910	GLENWOOD CITY .....	2198	MARATHON CITY .....	3304	OREGON .....	4144	SOLO SPRINGS .....	5397	WILMOT UHS .....	*
CASHTON .....	0980	GOODMAN .....	2212	MARINETTE .....	3311	OSCEOLA .....	4165	SOMERSET .....	5432	WINNECONNE .....	6608
CASSVILLE .....	0994	ARMSTRONG .....	2212	MARION .....	3318	OSHKOSH .....	4179	SOUTH MILWAUKEE .....	5439	WINTER .....	6615
CEDARBURG .....	1015	GRAFTON .....	2217	MARKESAN .....	3325	OSSEO-FAIRCHILD .....	4186	SOUTH SHORE .....	5452	WISCONSIN DELLS .....	6678
CEDAR GROVE .....	1015	GRANTON .....	2226	MARSHFIELD .....	3339	OWEN-WITHEE .....	4207	SOUTHERN DOOR CO .....	5457	WISCONSIN HEIGHTS .....	0469
BELGIUM .....	1029	GRANTSBURG .....	2233	MAUSTON .....	3360			SOUTHWESTERN .....	5485	WISCONSIN RAPIDS .....	6685
CENTRAL/WESTOSHA .....	1071	GREEN BAY .....	2289	MAYVILLE .....	3367	PALMYRA-EAGLE .....	4221	WISCONSIN .....	2485	WITTENBERG .....	6692
CHEQUAMEGON .....	1071	GREENDALE .....	2296			PARDEEVILLE .....	4228	SPARTA .....	5460	BIRNAMWOOD .....	6692
CHETEK .....	1080					PARKVIEW .....	4151	SPENCER .....	5467	WONEWOC-UNION .....	6713
WEYERHAEUSER .....	1080					PECATONICA .....	0490	SPOONER .....	5474	CENTER .....	6713
CHILTON .....	1085					PEPIN .....	4270	SPRING VALLEY .....	5586	WRIGHTSTOWN .....	6734
CHIPPewa FALLS .....	1092							STANLEY-BOYD .....	5593		
CLAYTON .....	1120										

\*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

#### SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BRIGHTON, #1 .....	0657	GLENDALE .....	2184	LAC DU FLAMBEAU #1 .....	1848	MINOCQUA, JT #1 .....	3640	RICHMOND .....	3122	UNION GROVE, JT #1 .....	5859
BRISTOL, #1 .....	0665	RIVER HILLS .....	2184	LAKE COUNTRY .....	3862	NORTH CAPE .....	4690	SALEM .....	5068	WALWORTH, JT #1 .....	6022
DOVER, #1 .....	1449	HARTFORD, JT #1 .....	2443	LAKE GENEVA, JT #1 .....	2885	NORTH LAKE .....	3514	SHARON, JT #1 .....	5258	WASHINGTON .....	
ERIN .....	1687	HARTLAND .....	2443	LINN, JT #4 .....	3087	NORTH LAKE LAND .....	0616	SILVER LAKE, JT #1 .....	5369	CALDWELL .....	6104
FONTANA, JT #8 .....	1870	LAKESIDE, JT #3 .....	2460	LINN, JT #6 .....	3094	NORWAY, JT #7 .....	4011	STONE BANK .....	3542	WATERFORD, JT #1 .....	6113
FOX POINT, JT #2 .....	1890	HERMAN-NEOSHO .....	2525	MAPLE DALE .....	1897	PARIS, JT #1 .....	4235	SWALLOW .....	3510	WHEATLAND, JT #1 .....	6412
GENEVA, JT #4 .....	2044	RUBICON .....	2525	INDIAN HILL .....	1897	RANDALL, JT #1 .....	4627	TREVOR-WILMOT .....	5780	WOODRUFF, JT #1 .....	6720
GENOA CITY, JT #2 .....	2051	HOLY HILL AREA .....	2570	MERTON COMMUNITY .....	3528	RAYMOND, #14 .....	4686	TWIN LAKES, #4 .....	5817	YORKVILLE, JT #2 .....	6748

# 2019 TAX TABLE FOR FORM 1NPR FILERS

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Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 59.

**Example** Mr. and Mrs. Smith are filing a joint return. Their income on line 38 of Form 1NPR is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,259. This is the tax amount they must write on line 39 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	28,600	1,362	1,254	1,505
28,600	28,700	1,368	1,259	1,511
28,700	28,800	1,375	1,264	1,517
28,800	28,900	1,381	1,269	1,524
28,900	29,000	1,387	1,274	1,530

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –				
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately		
		Your tax is –					Your tax is –					Your tax is –				
					3,000						7,000					
					3,000	3,100	118	118	118	7,000	7,100	272	272	272		
					3,100	3,200	122	122	122	7,100	7,200	276	276	276		
					3,200	3,300	125	125	125	7,200	7,300	280	280	280		
					3,300	3,400	129	129	129	7,300	7,400	284	284	284		
					3,400	3,500	133	133	133	7,400	7,500	288	288	288		
					3,500	3,600	137	137	137	7,500	7,600	291	291	291		
					3,600	3,700	141	141	141	7,600	7,700	295	295	295		
					3,700	3,800	145	145	145	7,700	7,800	299	299	299		
					3,800	3,900	149	149	149	7,800	7,900	303	303	303		
3,900	4,000	152	152	152	7,900	8,000	307	307	308							
					4,000						8,000					
					4,000	4,100	156	156	156	8,000	8,100	311	311	313		
					4,100	4,200	160	160	160	8,100	8,200	315	315	318		
					4,200	4,300	164	164	164	8,200	8,300	318	318	323		
					4,300	4,400	168	168	168	8,300	8,400	322	322	328		
					4,400	4,500	172	172	172	8,400	8,500	326	326	333		
					4,500	4,600	176	176	176	8,500	8,600	330	330	338		
					4,600	4,700	179	179	179	8,600	8,700	334	334	343		
					4,700	4,800	183	183	183	8,700	8,800	338	338	348		
					4,800	4,900	187	187	187	8,800	8,900	342	342	354		
4,900	5,000	191	191	191	8,900	9,000	345	345	359							
1,000					5,000						9,000					
					5,000	5,100	195	195	195	9,000	9,100	349	349	364		
					5,100	5,200	199	199	199	9,100	9,200	353	353	369		
					5,200	5,300	203	203	203	9,200	9,300	357	357	374		
					5,300	5,400	207	207	207	9,300	9,400	361	361	379		
5,400	5,500	210	210	210	9,400	9,500	365	365	384							
1,500					5,500						9,500					
					5,500	5,600	214	214	214	9,500	9,600	369	369	389		
					5,600	5,700	218	218	218	9,600	9,700	372	372	394		
					5,700	5,800	222	222	222	9,700	9,800	376	376	399		
					5,800	5,900	226	226	226	9,800	9,900	380	380	404		
5,900	6,000	230	230	230	9,900	10,000	384	384	409							
2,000					6,000						10,000					
					6,000	6,100	234	234	234	10,000	10,100	388	388	414		
					6,100	6,200	237	237	237	10,100	10,200	392	392	419		
					6,200	6,300	241	241	241	10,200	10,300	396	396	424		
					6,300	6,400	245	245	245	10,300	10,400	400	400	429		
6,400	6,500	249	249	249	10,400	10,500	403	403	434							
2,500					6,500						10,500					
					6,500	6,600	253	253	253	10,500	10,600	407	407	439		
					6,600	6,700	257	257	257	10,600	10,700	411	411	444		
					6,700	6,800	261	261	261	10,700	10,800	415	415	449		
					6,800	6,900	264	264	264	10,800	10,900	419	419	454		
6,900	7,000	268	268	268	10,900	11,000	423	423	459							

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
11,000					17,000					23,000				
11,000	11,100	427	427	464	17,000	17,100	721	674	784	23,000	23,100	1,023	977	1,160
11,100	11,200	430	430	469	17,100	17,200	726	679	790	23,100	23,200	1,028	982	1,166
11,200	11,300	434	434	474	17,200	17,300	731	684	796	23,200	23,300	1,033	987	1,172
11,300	11,400	438	438	480	17,300	17,400	736	689	802	23,300	23,400	1,038	992	1,179
11,400	11,500	442	442	485	17,400	17,500	741	694	809	23,400	23,500	1,043	997	1,185
11,500	11,600	446	446	490	17,500	17,600	746	699	815	23,500	23,600	1,049	1,002	1,191
11,600	11,700	450	450	495	17,600	17,700	751	705	821	23,600	23,700	1,055	1,007	1,197
11,700	11,800	454	454	500	17,700	17,800	756	710	828	23,700	23,800	1,061	1,012	1,204
11,800	11,900	458	457	505	17,800	17,900	761	715	834	23,800	23,900	1,067	1,017	1,210
11,900	12,000	464	461	510	17,900	18,000	766	720	840	23,900	24,000	1,074	1,022	1,216
12,000					18,000					24,000				
12,000	12,100	469	465	515	18,000	18,100	771	725	846	24,000	24,100	1,080	1,027	1,223
12,100	12,200	474	469	520	18,100	18,200	776	730	853	24,100	24,200	1,086	1,032	1,229
12,200	12,300	479	473	525	18,200	18,300	781	735	859	24,200	24,300	1,092	1,037	1,235
12,300	12,400	484	477	530	18,300	18,400	786	740	865	24,300	24,400	1,099	1,042	1,241
12,400	12,500	489	481	535	18,400	18,500	791	745	871	24,400	24,500	1,105	1,047	1,248
12,500	12,600	494	484	540	18,500	18,600	796	750	878	24,500	24,600	1,111	1,052	1,254
12,600	12,700	499	488	545	18,600	18,700	801	755	884	24,600	24,700	1,117	1,057	1,260
12,700	12,800	504	492	550	18,700	18,800	806	760	890	24,700	24,800	1,124	1,062	1,266
12,800	12,900	509	496	555	18,800	18,900	811	765	897	24,800	24,900	1,130	1,067	1,273
12,900	13,000	514	500	560	18,900	19,000	816	770	903	24,900	25,000	1,136	1,072	1,279
13,000					19,000					25,000				
13,000	13,100	519	504	565	19,000	19,100	821	775	909	25,000	25,100	1,143	1,077	1,285
13,100	13,200	524	508	570	19,100	19,200	826	780	915	25,100	25,200	1,149	1,083	1,292
13,200	13,300	529	511	575	19,200	19,300	831	785	922	25,200	25,300	1,155	1,088	1,298
13,300	13,400	534	515	580	19,300	19,400	836	790	928	25,300	25,400	1,161	1,093	1,304
13,400	13,500	539	519	585	19,400	19,500	842	795	934	25,400	25,500	1,168	1,098	1,310
13,500	13,600	544	523	590	19,500	19,600	847	800	940	25,500	25,600	1,174	1,103	1,317
13,600	13,700	549	527	595	19,600	19,700	852	805	947	25,600	25,700	1,180	1,108	1,323
13,700	13,800	554	531	600	19,700	19,800	857	810	953	25,700	25,800	1,186	1,113	1,329
13,800	13,900	559	535	606	19,800	19,900	862	815	959	25,800	25,900	1,193	1,118	1,335
13,900	14,000	564	538	611	19,900	20,000	867	820	965	25,900	26,000	1,199	1,123	1,342
14,000					20,000					26,000				
14,000	14,100	569	542	616	20,000	20,100	872	825	972	26,000	26,100	1,205	1,128	1,348
14,100	14,200	574	546	621	20,100	20,200	877	831	978	26,100	26,200	1,212	1,133	1,354
14,200	14,300	579	550	626	20,200	20,300	882	836	984	26,200	26,300	1,218	1,138	1,360
14,300	14,400	584	554	631	20,300	20,400	887	841	991	26,300	26,400	1,224	1,143	1,367
14,400	14,500	590	558	636	20,400	20,500	892	846	997	26,400	26,500	1,230	1,148	1,373
14,500	14,600	595	562	641	20,500	20,600	897	851	1,003	26,500	26,600	1,237	1,153	1,379
14,600	14,700	600	565	646	20,600	20,700	902	856	1,009	26,600	26,700	1,243	1,158	1,386
14,700	14,800	605	569	651	20,700	20,800	907	861	1,016	26,700	26,800	1,249	1,163	1,392
14,800	14,900	610	573	656	20,800	20,900	912	866	1,022	26,800	26,900	1,255	1,168	1,398
14,900	15,000	615	577	661	20,900	21,000	917	871	1,028	26,900	27,000	1,262	1,173	1,404
15,000					21,000					27,000				
15,000	15,100	620	581	666	21,000	21,100	922	876	1,034	27,000	27,100	1,268	1,178	1,411
15,100	15,200	625	585	671	21,100	21,200	927	881	1,041	27,100	27,200	1,274	1,183	1,417
15,200	15,300	630	589	676	21,200	21,300	932	886	1,047	27,200	27,300	1,281	1,188	1,423
15,300	15,400	635	593	681	21,300	21,400	937	891	1,053	27,300	27,400	1,287	1,193	1,429
15,400	15,500	640	596	686	21,400	21,500	942	896	1,060	27,400	27,500	1,293	1,198	1,436
15,500	15,600	645	600	691	21,500	21,600	947	901	1,066	27,500	27,600	1,299	1,203	1,442
15,600	15,700	650	604	696	21,600	21,700	952	906	1,072	27,600	27,700	1,306	1,209	1,448
15,700	15,800	655	609	702	21,700	21,800	957	911	1,078	27,700	27,800	1,312	1,214	1,455
15,800	15,900	660	614	708	21,800	21,900	962	916	1,085	27,800	27,900	1,318	1,219	1,461
15,900	16,000	665	619	715	21,900	22,000	968	921	1,091	27,900	28,000	1,324	1,224	1,467
16,000					22,000					28,000				
16,000	16,100	670	624	721	22,000	22,100	973	926	1,097	28,000	28,100	1,331	1,229	1,473
16,100	16,200	675	629	727	22,100	22,200	978	931	1,103	28,100	28,200	1,337	1,234	1,480
16,200	16,300	680	634	733	22,200	22,300	983	936	1,110	28,200	28,300	1,343	1,239	1,486
16,300	16,400	685	639	740	22,300	22,400	988	941	1,116	28,300	28,400	1,349	1,244	1,492
16,400	16,500	690	644	746	22,400	22,500	993	946	1,122	28,400	28,500	1,356	1,249	1,498
16,500	16,600	695	649	752	22,500	22,600	998	951	1,129	28,500	28,600	1,362	1,254	1,505
16,600	16,700	700	654	759	22,600	22,700	1,003	957	1,135	28,600	28,700	1,368	1,259	1,511
16,700	16,800	705	659	765	22,700	22,800	1,008	962	1,141	28,700	28,800	1,375	1,264	1,517
16,800	16,900	710	664	771	22,800	22,900	1,013	967	1,147	28,800	28,900	1,381	1,269	1,524
16,900	17,000	716	669	777	22,900	23,000	1,018	972	1,154	28,900	29,000	1,387	1,274	1,530

Continued on next page



If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
29,000					35,000					41,000				
29,000	29,100	1,393	1,279	1,536	35,000	35,100	1,770	1,627	1,912	41,000	41,100	2,146	2,003	2,288
29,100	29,200	1,400	1,284	1,542	35,100	35,200	1,776	1,633	1,919	41,100	41,200	2,152	2,009	2,295
29,200	29,300	1,406	1,289	1,549	35,200	35,300	1,782	1,639	1,925	41,200	41,300	2,158	2,016	2,301
29,300	29,400	1,412	1,294	1,555	35,300	35,400	1,788	1,646	1,931	41,300	41,400	2,165	2,022	2,307
29,400	29,500	1,418	1,299	1,561	35,400	35,500	1,795	1,652	1,937	41,400	41,500	2,171	2,028	2,314
29,500	29,600	1,425	1,304	1,567	35,500	35,600	1,801	1,658	1,944	41,500	41,600	2,177	2,034	2,320
29,600	29,700	1,431	1,309	1,574	35,600	35,700	1,807	1,665	1,950	41,600	41,700	2,183	2,041	2,326
29,700	29,800	1,437	1,314	1,580	35,700	35,800	1,813	1,671	1,956	41,700	41,800	2,190	2,047	2,332
29,800	29,900	1,444	1,319	1,586	35,800	35,900	1,820	1,677	1,962	41,800	41,900	2,196	2,053	2,339
29,900	30,000	1,450	1,324	1,592	35,900	36,000	1,826	1,683	1,969	41,900	42,000	2,202	2,060	2,345
30,000					36,000					42,000				
30,000	30,100	1,456	1,329	1,599	36,000	36,100	1,832	1,690	1,975	42,000	42,100	2,208	2,066	2,351
30,100	30,200	1,462	1,335	1,605	36,100	36,200	1,839	1,696	1,981	42,100	42,200	2,215	2,072	2,357
30,200	30,300	1,469	1,340	1,611	36,200	36,300	1,845	1,702	1,987	42,200	42,300	2,221	2,078	2,364
30,300	30,400	1,475	1,345	1,618	36,300	36,400	1,851	1,708	1,994	42,300	42,400	2,227	2,085	2,370
30,400	30,500	1,481	1,350	1,624	36,400	36,500	1,857	1,715	2,000	42,400	42,500	2,234	2,091	2,376
30,500	30,600	1,487	1,355	1,630	36,500	36,600	1,864	1,721	2,006	42,500	42,600	2,240	2,097	2,383
30,600	30,700	1,494	1,360	1,636	36,600	36,700	1,870	1,727	2,013	42,600	42,700	2,246	2,103	2,389
30,700	30,800	1,500	1,365	1,643	36,700	36,800	1,876	1,733	2,019	42,700	42,800	2,252	2,110	2,395
30,800	30,900	1,506	1,370	1,649	36,800	36,900	1,882	1,740	2,025	42,800	42,900	2,259	2,116	2,401
30,900	31,000	1,513	1,375	1,655	36,900	37,000	1,889	1,746	2,031	42,900	43,000	2,265	2,122	2,408
31,000					37,000					43,000				
31,000	31,100	1,519	1,380	1,661	37,000	37,100	1,895	1,752	2,038	43,000	43,100	2,271	2,128	2,414
31,100	31,200	1,525	1,385	1,668	37,100	37,200	1,901	1,759	2,044	43,100	43,200	2,277	2,135	2,420
31,200	31,300	1,531	1,390	1,674	37,200	37,300	1,908	1,765	2,050	43,200	43,300	2,284	2,141	2,426
31,300	31,400	1,538	1,395	1,680	37,300	37,400	1,914	1,771	2,056	43,300	43,400	2,290	2,147	2,433
31,400	31,500	1,544	1,401	1,687	37,400	37,500	1,920	1,777	2,063	43,400	43,500	2,296	2,154	2,439
31,500	31,600	1,550	1,407	1,693	37,500	37,600	1,926	1,784	2,069	43,500	43,600	2,303	2,160	2,445
31,600	31,700	1,556	1,414	1,699	37,600	37,700	1,933	1,790	2,075	43,600	43,700	2,309	2,166	2,451
31,700	31,800	1,563	1,420	1,705	37,700	37,800	1,939	1,796	2,082	43,700	43,800	2,315	2,172	2,458
31,800	31,900	1,569	1,426	1,712	37,800	37,900	1,945	1,802	2,088	43,800	43,900	2,321	2,179	2,464
31,900	32,000	1,575	1,433	1,718	37,900	38,000	1,951	1,809	2,094	43,900	44,000	2,328	2,185	2,470
32,000					38,000					44,000				
32,000	32,100	1,581	1,439	1,724	38,000	38,100	1,958	1,815	2,100	44,000	44,100	2,334	2,191	2,477
32,100	32,200	1,588	1,445	1,730	38,100	38,200	1,964	1,821	2,107	44,100	44,200	2,340	2,197	2,483
32,200	32,300	1,594	1,451	1,737	38,200	38,300	1,970	1,828	2,113	44,200	44,300	2,346	2,204	2,489
32,300	32,400	1,600	1,458	1,743	38,300	38,400	1,976	1,834	2,119	44,300	44,400	2,353	2,210	2,495
32,400	32,500	1,607	1,464	1,749	38,400	38,500	1,983	1,840	2,125	44,400	44,500	2,359	2,216	2,502
32,500	32,600	1,613	1,470	1,756	38,500	38,600	1,989	1,846	2,132	44,500	44,600	2,365	2,223	2,508
32,600	32,700	1,619	1,476	1,762	38,600	38,700	1,995	1,853	2,138	44,600	44,700	2,371	2,229	2,514
32,700	32,800	1,625	1,483	1,768	38,700	38,800	2,002	1,859	2,144	44,700	44,800	2,378	2,235	2,520
32,800	32,900	1,632	1,489	1,774	38,800	38,900	2,008	1,865	2,151	44,800	44,900	2,384	2,241	2,527
32,900	33,000	1,638	1,495	1,781	38,900	39,000	2,014	1,871	2,157	44,900	45,000	2,390	2,248	2,533
33,000					39,000					45,000				
33,000	33,100	1,644	1,501	1,787	39,000	39,100	2,020	1,878	2,163	45,000	45,100	2,397	2,254	2,539
33,100	33,200	1,650	1,508	1,793	39,100	39,200	2,027	1,884	2,169	45,100	45,200	2,403	2,260	2,546
33,200	33,300	1,657	1,514	1,799	39,200	39,300	2,033	1,890	2,176	45,200	45,300	2,409	2,266	2,552
33,300	33,400	1,663	1,520	1,806	39,300	39,400	2,039	1,896	2,182	45,300	45,400	2,415	2,273	2,558
33,400	33,500	1,669	1,527	1,812	39,400	39,500	2,045	1,903	2,188	45,400	45,500	2,422	2,279	2,564
33,500	33,600	1,676	1,533	1,818	39,500	39,600	2,052	1,909	2,194	45,500	45,600	2,428	2,285	2,571
33,600	33,700	1,682	1,539	1,824	39,600	39,700	2,058	1,915	2,201	45,600	45,700	2,434	2,292	2,577
33,700	33,800	1,688	1,545	1,831	39,700	39,800	2,064	1,922	2,207	45,700	45,800	2,440	2,298	2,583
33,800	33,900	1,694	1,552	1,837	39,800	39,900	2,071	1,928	2,213	45,800	45,900	2,447	2,304	2,589
33,900	34,000	1,701	1,558	1,843	39,900	40,000	2,077	1,934	2,219	45,900	46,000	2,453	2,310	2,596
34,000					40,000					46,000				
34,000	34,100	1,707	1,564	1,850	40,000	40,100	2,083	1,940	2,226	46,000	46,100	2,459	2,317	2,602
34,100	34,200	1,713	1,570	1,856	40,100	40,200	2,089	1,947	2,232	46,100	46,200	2,466	2,323	2,608
34,200	34,300	1,719	1,577	1,862	40,200	40,300	2,096	1,953	2,238	46,200	46,300	2,472	2,329	2,614
34,300	34,400	1,726	1,583	1,868	40,300	40,400	2,102	1,959	2,245	46,300	46,400	2,478	2,335	2,621
34,400	34,500	1,732	1,589	1,875	40,400	40,500	2,108	1,965	2,251	46,400	46,500	2,484	2,342	2,627
34,500	34,600	1,738	1,596	1,881	40,500	40,600	2,114	1,972	2,257	46,500	46,600	2,491	2,348	2,633
34,600	34,700	1,744	1,602	1,887	40,600	40,700	2,121	1,978	2,263	46,600	46,700	2,497	2,354	2,640
34,700	34,800	1,751	1,608	1,893	40,700	40,800	2,127	1,984	2,270	46,700	46,800	2,503	2,360	2,646
34,800	34,900	1,757	1,614	1,900	40,800	40,900	2,133	1,991	2,276	46,800	46,900	2,509	2,367	2,652
34,900	35,000	1,763	1,621	1,906	40,900	41,000	2,140	1,997	2,282	46,900	47,000	2,516	2,373	2,658

Continued on next page

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
47,000					53,000					59,000				
47,000	47,100	2,522	2,379	2,665	53,000	53,100	2,898	2,755	3,041	59,000	59,100	3,274	3,132	3,417
47,100	47,200	2,528	2,386	2,671	53,100	53,200	2,904	2,762	3,047	59,100	59,200	3,281	3,138	3,423
47,200	47,300	2,535	2,392	2,677	53,200	53,300	2,911	2,768	3,053	59,200	59,300	3,287	3,144	3,430
47,300	47,400	2,541	2,398	2,683	53,300	53,400	2,917	2,774	3,060	59,300	59,400	3,293	3,150	3,436
47,400	47,500	2,547	2,404	2,690	53,400	53,500	2,923	2,781	3,066	59,400	59,500	3,299	3,157	3,442
47,500	47,600	2,553	2,411	2,696	53,500	53,600	2,930	2,787	3,072	59,500	59,600	3,306	3,163	3,448
47,600	47,700	2,560	2,417	2,702	53,600	53,700	2,936	2,793	3,078	59,600	59,700	3,312	3,169	3,455
47,700	47,800	2,566	2,423	2,709	53,700	53,800	2,942	2,799	3,085	59,700	59,800	3,318	3,176	3,461
47,800	47,900	2,572	2,429	2,715	53,800	53,900	2,948	2,806	3,091	59,800	59,900	3,325	3,182	3,467
47,900	48,000	2,578	2,436	2,721	53,900	54,000	2,955	2,812	3,097	59,900	60,000	3,331	3,188	3,473
48,000					54,000					60,000				
48,000	48,100	2,585	2,442	2,727	54,000	54,100	2,961	2,818	3,104	60,000	60,100	3,337	3,194	3,480
48,100	48,200	2,591	2,448	2,734	54,100	54,200	2,967	2,824	3,110	60,100	60,200	3,343	3,201	3,486
48,200	48,300	2,597	2,455	2,740	54,200	54,300	2,973	2,831	3,116	60,200	60,300	3,350	3,207	3,492
48,300	48,400	2,603	2,461	2,746	54,300	54,400	2,980	2,837	3,122	60,300	60,400	3,356	3,213	3,499
48,400	48,500	2,610	2,467	2,752	54,400	54,500	2,986	2,843	3,129	60,400	60,500	3,362	3,219	3,505
48,500	48,600	2,616	2,473	2,759	54,500	54,600	2,992	2,850	3,135	60,500	60,600	3,368	3,226	3,511
48,600	48,700	2,622	2,480	2,765	54,600	54,700	2,998	2,856	3,141	60,600	60,700	3,375	3,232	3,517
48,700	48,800	2,629	2,486	2,771	54,700	54,800	3,005	2,862	3,147	60,700	60,800	3,381	3,238	3,524
48,800	48,900	2,635	2,492	2,778	54,800	54,900	3,011	2,868	3,154	60,800	60,900	3,387	3,245	3,530
48,900	49,000	2,641	2,498	2,784	54,900	55,000	3,017	2,875	3,160	60,900	61,000	3,394	3,251	3,536
49,000					55,000					61,000				
49,000	49,100	2,647	2,505	2,790	55,000	55,100	3,024	2,881	3,166	61,000	61,100	3,400	3,257	3,542
49,100	49,200	2,654	2,511	2,796	55,100	55,200	3,030	2,887	3,173	61,100	61,200	3,406	3,263	3,549
49,200	49,300	2,660	2,517	2,803	55,200	55,300	3,036	2,893	3,179	61,200	61,300	3,412	3,270	3,555
49,300	49,400	2,666	2,523	2,809	55,300	55,400	3,042	2,900	3,185	61,300	61,400	3,419	3,276	3,561
49,400	49,500	2,672	2,530	2,815	55,400	55,500	3,049	2,906	3,191	61,400	61,500	3,425	3,282	3,568
49,500	49,600	2,679	2,536	2,821	55,500	55,600	3,055	2,912	3,198	61,500	61,600	3,431	3,288	3,574
49,600	49,700	2,685	2,542	2,828	55,600	55,700	3,061	2,919	3,204	61,600	61,700	3,437	3,295	3,580
49,700	49,800	2,691	2,549	2,834	55,700	55,800	3,067	2,925	3,210	61,700	61,800	3,444	3,301	3,586
49,800	49,900	2,698	2,555	2,840	55,800	55,900	3,074	2,931	3,216	61,800	61,900	3,450	3,307	3,593
49,900	50,000	2,704	2,561	2,846	55,900	56,000	3,080	2,937	3,223	61,900	62,000	3,456	3,314	3,599
50,000					56,000					62,000				
50,000	50,100	2,710	2,567	2,853	56,000	56,100	3,086	2,944	3,229	62,000	62,100	3,462	3,320	3,605
50,100	50,200	2,716	2,574	2,859	56,100	56,200	3,093	2,950	3,235	62,100	62,200	3,469	3,326	3,611
50,200	50,300	2,723	2,580	2,865	56,200	56,300	3,099	2,956	3,241	62,200	62,300	3,475	3,332	3,618
50,300	50,400	2,729	2,586	2,872	56,300	56,400	3,105	2,962	3,248	62,300	62,400	3,481	3,339	3,624
50,400	50,500	2,735	2,592	2,878	56,400	56,500	3,111	2,969	3,254	62,400	62,500	3,488	3,345	3,630
50,500	50,600	2,741	2,599	2,884	56,500	56,600	3,118	2,975	3,260	62,500	62,600	3,494	3,351	3,637
50,600	50,700	2,748	2,605	2,890	56,600	56,700	3,124	2,981	3,267	62,600	62,700	3,500	3,357	3,643
50,700	50,800	2,754	2,611	2,897	56,700	56,800	3,130	2,987	3,273	62,700	62,800	3,506	3,364	3,649
50,800	50,900	2,760	2,618	2,903	56,800	56,900	3,136	2,994	3,279	62,800	62,900	3,513	3,370	3,655
50,900	51,000	2,767	2,624	2,909	56,900	57,000	3,143	3,000	3,285	62,900	63,000	3,519	3,376	3,662
51,000					57,000					63,000				
51,000	51,100	2,773	2,630	2,915	57,000	57,100	3,149	3,006	3,292	63,000	63,100	3,525	3,382	3,668
51,100	51,200	2,779	2,636	2,922	57,100	57,200	3,155	3,013	3,298	63,100	63,200	3,531	3,389	3,674
51,200	51,300	2,785	2,643	2,928	57,200	57,300	3,162	3,019	3,304	63,200	63,300	3,538	3,395	3,680
51,300	51,400	2,792	2,649	2,934	57,300	57,400	3,168	3,025	3,310	63,300	63,400	3,544	3,401	3,687
51,400	51,500	2,798	2,655	2,941	57,400	57,500	3,174	3,031	3,317	63,400	63,500	3,550	3,408	3,693
51,500	51,600	2,804	2,661	2,947	57,500	57,600	3,180	3,038	3,323	63,500	63,600	3,557	3,414	3,699
51,600	51,700	2,810	2,668	2,953	57,600	57,700	3,187	3,044	3,329	63,600	63,700	3,563	3,420	3,705
51,700	51,800	2,817	2,674	2,959	57,700	57,800	3,193	3,050	3,336	63,700	63,800	3,569	3,426	3,712
51,800	51,900	2,823	2,680	2,966	57,800	57,900	3,199	3,056	3,342	63,800	63,900	3,575	3,433	3,718
51,900	52,000	2,829	2,687	2,972	57,900	58,000	3,205	3,063	3,348	63,900	64,000	3,582	3,439	3,724
52,000					58,000					64,000				
52,000	52,100	2,835	2,693	2,978	58,000	58,100	3,212	3,069	3,354	64,000	64,100	3,588	3,445	3,731
52,100	52,200	2,842	2,699	2,984	58,100	58,200	3,218	3,075	3,361	64,100	64,200	3,594	3,451	3,737
52,200	52,300	2,848	2,705	2,991	58,200	58,300	3,224	3,082	3,367	64,200	64,300	3,600	3,458	3,743
52,300	52,400	2,854	2,712	2,997	58,300	58,400	3,230	3,088	3,373	64,300	64,400	3,607	3,464	3,749
52,400	52,500	2,861	2,718	3,003	58,400	58,500	3,237	3,094	3,379	64,400	64,500	3,613	3,470	3,756
52,500	52,600	2,867	2,724	3,010	58,500	58,600	3,243	3,100	3,386	64,500	64,600	3,619	3,477	3,762
52,600	52,700	2,873	2,730	3,016	58,600	58,700	3,249	3,107	3,392	64,600	64,700	3,625	3,483	3,768
52,700	52,800	2,879	2,737	3,022	58,700	58,800	3,256	3,113	3,398	64,700	64,800	3,632	3,489	3,774
52,800	52,900	2,886	2,743	3,028	58,800	58,900	3,262	3,119	3,405	64,800	64,900	3,638	3,495	3,781
52,900	53,000	2,892	2,749	3,035	58,900	59,000	3,268	3,125	3,411	64,900	65,000	3,644	3,502	3,787

Continued on next page



If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
65,000					71,000					77,000				
65,000	65,100	3,651	3,508	3,793	71,000	71,100	4,027	3,884	4,169	77,000	77,100	4,403	4,260	4,546
65,100	65,200	3,657	3,514	3,800	71,100	71,200	4,033	3,890	4,176	77,100	77,200	4,409	4,267	4,552
65,200	65,300	3,663	3,520	3,806	71,200	71,300	4,039	3,897	4,182	77,200	77,300	4,416	4,273	4,558
65,300	65,400	3,669	3,527	3,812	71,300	71,400	4,046	3,903	4,188	77,300	77,400	4,422	4,279	4,564
65,400	65,500	3,676	3,533	3,818	71,400	71,500	4,052	3,909	4,195	77,400	77,500	4,428	4,285	4,571
65,500	65,600	3,682	3,539	3,825	71,500	71,600	4,058	3,915	4,201	77,500	77,600	4,434	4,292	4,577
65,600	65,700	3,688	3,546	3,831	71,600	71,700	4,064	3,922	4,207	77,600	77,700	4,441	4,298	4,583
65,700	65,800	3,694	3,552	3,837	71,700	71,800	4,071	3,928	4,213	77,700	77,800	4,447	4,304	4,590
65,800	65,900	3,701	3,558	3,843	71,800	71,900	4,077	3,934	4,220	77,800	77,900	4,453	4,310	4,596
65,900	66,000	3,707	3,564	3,850	71,900	72,000	4,083	3,941	4,226	77,900	78,000	4,459	4,317	4,602
66,000					72,000					78,000				
66,000	66,100	3,713	3,571	3,856	72,000	72,100	4,089	3,947	4,232	78,000	78,100	4,466	4,323	4,608
66,100	66,200	3,720	3,577	3,862	72,100	72,200	4,096	3,953	4,238	78,100	78,200	4,472	4,329	4,615
66,200	66,300	3,726	3,583	3,868	72,200	72,300	4,102	3,959	4,245	78,200	78,300	4,478	4,336	4,621
66,300	66,400	3,732	3,589	3,875	72,300	72,400	4,108	3,966	4,251	78,300	78,400	4,484	4,342	4,627
66,400	66,500	3,738	3,596	3,881	72,400	72,500	4,115	3,972	4,257	78,400	78,500	4,491	4,348	4,633
66,500	66,600	3,745	3,602	3,887	72,500	72,600	4,121	3,978	4,264	78,500	78,600	4,497	4,354	4,640
66,600	66,700	3,751	3,608	3,894	72,600	72,700	4,127	3,984	4,270	78,600	78,700	4,503	4,361	4,646
66,700	66,800	3,757	3,614	3,900	72,700	72,800	4,133	3,991	4,276	78,700	78,800	4,510	4,367	4,652
66,800	66,900	3,763	3,621	3,906	72,800	72,900	4,140	3,997	4,282	78,800	78,900	4,516	4,373	4,659
66,900	67,000	3,770	3,627	3,912	72,900	73,000	4,146	4,003	4,289	78,900	79,000	4,522	4,379	4,665
67,000					73,000					79,000				
67,000	67,100	3,776	3,633	3,919	73,000	73,100	4,152	4,009	4,295	79,000	79,100	4,528	4,386	4,671
67,100	67,200	3,782	3,640	3,925	73,100	73,200	4,158	4,016	4,301	79,100	79,200	4,535	4,392	4,677
67,200	67,300	3,789	3,646	3,931	73,200	73,300	4,165	4,022	4,307	79,200	79,300	4,541	4,398	4,684
67,300	67,400	3,795	3,652	3,937	73,300	73,400	4,171	4,028	4,314	79,300	79,400	4,547	4,404	4,690
67,400	67,500	3,801	3,658	3,944	73,400	73,500	4,177	4,035	4,320	79,400	79,500	4,553	4,411	4,696
67,500	67,600	3,807	3,665	3,950	73,500	73,600	4,184	4,041	4,326	79,500	79,600	4,560	4,417	4,702
67,600	67,700	3,814	3,671	3,956	73,600	73,700	4,190	4,047	4,332	79,600	79,700	4,566	4,423	4,709
67,700	67,800	3,820	3,677	3,963	73,700	73,800	4,196	4,053	4,339	79,700	79,800	4,572	4,430	4,715
67,800	67,900	3,826	3,683	3,969	73,800	73,900	4,202	4,060	4,345	79,800	79,900	4,579	4,436	4,721
67,900	68,000	3,832	3,690	3,975	73,900	74,000	4,209	4,066	4,351	79,900	80,000	4,585	4,442	4,727
68,000					74,000					80,000				
68,000	68,100	3,839	3,696	3,981	74,000	74,100	4,215	4,072	4,358	80,000	80,100	4,591	4,448	4,734
68,100	68,200	3,845	3,702	3,988	74,100	74,200	4,221	4,078	4,364	80,100	80,200	4,597	4,455	4,740
68,200	68,300	3,851	3,709	3,994	74,200	74,300	4,227	4,085	4,370	80,200	80,300	4,604	4,461	4,746
68,300	68,400	3,857	3,715	4,000	74,300	74,400	4,234	4,091	4,376	80,300	80,400	4,610	4,467	4,753
68,400	68,500	3,864	3,721	4,006	74,400	74,500	4,240	4,097	4,383	80,400	80,500	4,616	4,473	4,759
68,500	68,600	3,870	3,727	4,013	74,500	74,600	4,246	4,104	4,389	80,500	80,600	4,622	4,480	4,765
68,600	68,700	3,876	3,734	4,019	74,600	74,700	4,252	4,110	4,395	80,600	80,700	4,629	4,486	4,771
68,700	68,800	3,883	3,740	4,025	74,700	74,800	4,259	4,116	4,401	80,700	80,800	4,635	4,492	4,778
68,800	68,900	3,889	3,746	4,032	74,800	74,900	4,265	4,122	4,408	80,800	80,900	4,641	4,499	4,784
68,900	69,000	3,895	3,752	4,038	74,900	75,000	4,271	4,129	4,414	80,900	81,000	4,648	4,505	4,790
69,000					75,000					81,000				
69,000	69,100	3,901	3,759	4,044	75,000	75,100	4,278	4,135	4,420	81,000	81,100	4,654	4,511	4,796
69,100	69,200	3,908	3,765	4,050	75,100	75,200	4,284	4,141	4,427	81,100	81,200	4,660	4,517	4,803
69,200	69,300	3,914	3,771	4,057	75,200	75,300	4,290	4,147	4,433	81,200	81,300	4,666	4,524	4,809
69,300	69,400	3,920	3,777	4,063	75,300	75,400	4,296	4,154	4,439	81,300	81,400	4,673	4,530	4,815
69,400	69,500	3,926	3,784	4,069	75,400	75,500	4,303	4,160	4,445	81,400	81,500	4,679	4,536	4,822
69,500	69,600	3,933	3,790	4,075	75,500	75,600	4,309	4,166	4,452	81,500	81,600	4,685	4,542	4,828
69,600	69,700	3,939	3,796	4,082	75,600	75,700	4,315	4,173	4,458	81,600	81,700	4,691	4,549	4,834
69,700	69,800	3,945	3,803	4,088	75,700	75,800	4,321	4,179	4,464	81,700	81,800	4,698	4,555	4,840
69,800	69,900	3,952	3,809	4,094	75,800	75,900	4,328	4,185	4,470	81,800	81,900	4,704	4,561	4,847
69,900	70,000	3,958	3,815	4,100	75,900	76,000	4,334	4,191	4,477	81,900	82,000	4,710	4,568	4,853
70,000					76,000					82,000				
70,000	70,100	3,964	3,821	4,107	76,000	76,100	4,340	4,198	4,483	82,000	82,100	4,716	4,574	4,859
70,100	70,200	3,970	3,828	4,113	76,100	76,200	4,347	4,204	4,489	82,100	82,200	4,723	4,580	4,865
70,200	70,300	3,977	3,834	4,119	76,200	76,300	4,353	4,210	4,495	82,200	82,300	4,729	4,586	4,872
70,300	70,400	3,983	3,840	4,126	76,300	76,400	4,359	4,216	4,502	82,300	82,400	4,735	4,593	4,878
70,400	70,500	3,989	3,846	4,132	76,400	76,500	4,365	4,223	4,508	82,400	82,500	4,742	4,599	4,884
70,500	70,600	3,995	3,853	4,138	76,500	76,600	4,372	4,229	4,514	82,500	82,600	4,748	4,605	4,891
70,600	70,700	4,002	3,859	4,144	76,600	76,700	4,378	4,235	4,521	82,600	82,700	4,754	4,611	4,897
70,700	70,800	4,008	3,865	4,151	76,700	76,800	4,384	4,241	4,527	82,700	82,800	4,760	4,618	4,903
70,800	70,900	4,014	3,872	4,157	76,800	76,900	4,390	4,248	4,533	82,800	82,900	4,767	4,624	4,909
70,900	71,000	4,021	3,878	4,163	76,900	77,000	4,397	4,254	4,539	82,900	83,000	4,773	4,630	4,916

Continued on next page

If line 38 is –		And you are –			If line 38 is –		And you are –			If line 38 is –		And you are –		
At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single <i>or</i> Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
83,000					89,000					95,000				
83,000	83,100	4,779	4,636	4,922	89,000	89,100	5,155	5,013	5,298	95,000	95,100	5,532	5,389	5,674
83,100	83,200	4,785	4,643	4,928	89,100	89,200	5,162	5,019	5,304	95,100	95,200	5,538	5,395	5,681
83,200	83,300	4,792	4,649	4,934	89,200	89,300	5,168	5,025	5,311	95,200	95,300	5,544	5,401	5,687
83,300	83,400	4,798	4,655	4,941	89,300	89,400	5,174	5,031	5,317	95,300	95,400	5,550	5,408	5,693
83,400	83,500	4,804	4,662	4,947	89,400	89,500	5,180	5,038	5,323	95,400	95,500	5,557	5,414	5,699
83,500	83,600	4,811	4,668	4,953	89,500	89,600	5,187	5,044	5,329	95,500	95,600	5,563	5,420	5,706
83,600	83,700	4,817	4,674	4,959	89,600	89,700	5,193	5,050	5,336	95,600	95,700	5,569	5,427	5,712
83,700	83,800	4,823	4,680	4,966	89,700	89,800	5,199	5,057	5,342	95,700	95,800	5,575	5,433	5,718
83,800	83,900	4,829	4,687	4,972	89,800	89,900	5,206	5,063	5,348	95,800	95,900	5,582	5,439	5,724
83,900	84,000	4,836	4,693	4,978	89,900	90,000	5,212	5,069	5,354	95,900	96,000	5,588	5,445	5,731
84,000					90,000					96,000				
84,000	84,100	4,842	4,699	4,985	90,000	90,100	5,218	5,075	5,361	96,000	96,100	5,594	5,452	5,737
84,100	84,200	4,848	4,705	4,991	90,100	90,200	5,224	5,082	5,367	96,100	96,200	5,601	5,458	5,743
84,200	84,300	4,854	4,712	4,997	90,200	90,300	5,231	5,088	5,373	96,200	96,300	5,607	5,464	5,749
84,300	84,400	4,861	4,718	5,003	90,300	90,400	5,237	5,094	5,380	96,300	96,400	5,613	5,470	5,756
84,400	84,500	4,867	4,724	5,010	90,400	90,500	5,243	5,100	5,386	96,400	96,500	5,619	5,477	5,762
84,500	84,600	4,873	4,731	5,016	90,500	90,600	5,249	5,107	5,392	96,500	96,600	5,626	5,483	5,768
84,600	84,700	4,879	4,737	5,022	90,600	90,700	5,256	5,113	5,398	96,600	96,700	5,632	5,489	5,775
84,700	84,800	4,886	4,743	5,028	90,700	90,800	5,262	5,119	5,405	96,700	96,800	5,638	5,495	5,781
84,800	84,900	4,892	4,749	5,035	90,800	90,900	5,268	5,126	5,411	96,800	96,900	5,644	5,502	5,787
84,900	85,000	4,898	4,756	5,041	90,900	91,000	5,275	5,132	5,417	96,900	97,000	5,651	5,508	5,793
85,000					91,000					97,000				
85,000	85,100	4,905	4,762	5,047	91,000	91,100	5,281	5,138	5,423	97,000	97,100	5,657	5,514	5,800
85,100	85,200	4,911	4,768	5,054	91,100	91,200	5,287	5,144	5,430	97,100	97,200	5,663	5,521	5,806
85,200	85,300	4,917	4,774	5,060	91,200	91,300	5,293	5,151	5,436	97,200	97,300	5,670	5,527	5,812
85,300	85,400	4,923	4,781	5,066	91,300	91,400	5,300	5,157	5,442	97,300	97,400	5,676	5,533	5,818
85,400	85,500	4,930	4,787	5,072	91,400	91,500	5,306	5,163	5,449	97,400	97,500	5,682	5,539	5,825
85,500	85,600	4,936	4,793	5,079	91,500	91,600	5,312	5,169	5,455	97,500	97,600	5,688	5,546	5,831
85,600	85,700	4,942	4,800	5,085	91,600	91,700	5,318	5,176	5,461	97,600	97,700	5,695	5,552	5,837
85,700	85,800	4,948	4,806	5,091	91,700	91,800	5,325	5,182	5,467	97,700	97,800	5,701	5,558	5,844
85,800	85,900	4,955	4,812	5,097	91,800	91,900	5,331	5,188	5,474	97,800	97,900	5,707	5,564	5,850
85,900	86,000	4,961	4,818	5,104	91,900	92,000	5,337	5,195	5,480	97,900	98,000	5,713	5,571	5,856
86,000					92,000					98,000				
86,000	86,100	4,967	4,825	5,110	92,000	92,100	5,343	5,201	5,486	98,000	98,100	5,720	5,577	5,862
86,100	86,200	4,974	4,831	5,116	92,100	92,200	5,350	5,207	5,492	98,100	98,200	5,726	5,583	5,869
86,200	86,300	4,980	4,837	5,122	92,200	92,300	5,356	5,213	5,499	98,200	98,300	5,732	5,590	5,875
86,300	86,400	4,986	4,843	5,129	92,300	92,400	5,362	5,220	5,505	98,300	98,400	5,738	5,596	5,881
86,400	86,500	4,992	4,850	5,135	92,400	92,500	5,369	5,226	5,511	98,400	98,500	5,745	5,602	5,887
86,500	86,600	4,999	4,856	5,141	92,500	92,600	5,375	5,232	5,518	98,500	98,600	5,751	5,608	5,894
86,600	86,700	5,005	4,862	5,148	92,600	92,700	5,381	5,238	5,524	98,600	98,700	5,757	5,615	5,900
86,700	86,800	5,011	4,868	5,154	92,700	92,800	5,387	5,245	5,530	98,700	98,800	5,764	5,621	5,906
86,800	86,900	5,017	4,875	5,160	92,800	92,900	5,394	5,251	5,536	98,800	98,900	5,770	5,627	5,913
86,900	87,000	5,024	4,881	5,166	92,900	93,000	5,400	5,257	5,543	98,900	99,000	5,776	5,633	5,919
87,000					93,000					99,000				
87,000	87,100	5,030	4,887	5,173	93,000	93,100	5,406	5,263	5,549	99,000	99,100	5,782	5,640	5,925
87,100	87,200	5,036	4,894	5,179	93,100	93,200	5,412	5,270	5,555	99,100	99,200	5,789	5,646	5,931
87,200	87,300	5,043	4,900	5,185	93,200	93,300	5,419	5,276	5,561	99,200	99,300	5,795	5,652	5,938
87,300	87,400	5,049	4,906	5,191	93,300	93,400	5,425	5,282	5,568	99,300	99,400	5,801	5,658	5,944
87,400	87,500	5,055	4,912	5,198	93,400	93,500	5,431	5,289	5,574	99,400	99,500	5,807	5,665	5,950
87,500	87,600	5,061	4,919	5,204	93,500	93,600	5,438	5,295	5,580	99,500	99,600	5,814	5,671	5,956
87,600	87,700	5,068	4,925	5,210	93,600	93,700	5,444	5,301	5,586	99,600	99,700	5,820	5,677	5,963
87,700	87,800	5,074	4,931	5,217	93,700	93,800	5,450	5,307	5,593	99,700	99,800	5,826	5,684	5,969
87,800	87,900	5,080	4,937	5,223	93,800	93,900	5,456	5,314	5,599	99,800	99,900	5,833	5,690	5,975
87,900	88,000	5,086	4,944	5,229	93,900	94,000	5,463	5,320	5,605	99,900	100,000	5,839	5,696	5,981
88,000					94,000					<div><div>\$100,000 or over – use the Tax Computation Worksheet on page 59</div></div>				
88,000	88,100	5,093	4,950	5,235	94,000	94,100	5,469	5,326	5,612					
88,100	88,200	5,099	4,956	5,242	94,100	94,200	5,475	5,332	5,618					
88,200	88,300	5,105	4,963	5,248	94,200	94,300	5,481	5,339	5,624					
88,300	88,400	5,111	4,969	5,254	94,300	94,400	5,488	5,345	5,630					
88,400	88,500	5,118	4,975	5,260	94,400	94,500	5,494	5,351	5,637					
88,500	88,600	5,124	4,981	5,267	94,500	94,600	5,500	5,358	5,643					
88,600	88,700	5,130	4,988	5,273	94,600	94,700	5,506	5,364	5,649					
88,700	88,800	5,137	4,994	5,279	94,700	94,800	5,513	5,370	5,655					
88,800	88,900	5,143	5,000	5,286	94,800	94,900	5,519	5,376	5,662					
88,900	89,000	5,149	5,006	5,292	94,900	95,000	5,525	5,383	5,668					

## 2019 Tax Computation Worksheet – Line 39

**Caution** Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

### Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a) Fill in the amount from line 38	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 39
Taxable income. If line 38 is –					
At least \$100,000 but less than \$258,950	\$	x 6.27% (.0627)	\$	\$ 428.06	\$
\$258,950 or over	\$	x 7.65% (.0765)	\$	\$4,001.58	\$

### Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

	(a) Fill in the amount from line 38	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 39
Taxable income. If line 38 is –					
At least \$100,000 but less than \$345,270	\$	x 6.27% (.0627)	\$	\$ 570.75	\$
\$345,270 or over	\$	x 7.65% (.0765)	\$	\$5,335.48	\$

### Section C – Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

	(a) Fill in the amount from line 38	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 39
Taxable income. If line 38 is –					
At least \$100,000 but less than \$172,630	\$	x 6.27% (.0627)	\$	\$ 285.38	\$
\$172,630 or over	\$	x 7.65% (.0765)	\$	\$2,667.67	\$

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# Legal Residence (Domicile) Questionnaire

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Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, enclose an additional sheet describing your particular circumstances.

NAME(S) \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_

Please ☒ one: (If married filing joint return check one box for each spouse.)

You Spouse

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Full-year Wisconsin resident; did not change domicile from Wisconsin during 2019.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during 2019; have not moved back to Wisconsin.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during or before 2019; have moved back to Wisconsin.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence to Wisconsin from _____ (state or country) on _____ (date) during 2019; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire. |
| <input type="checkbox"/> | <input type="checkbox"/> | Was a nonresident of Wisconsin for all of 2019. Resident of _____<br>(Nonresident alien; please indicate country)  |

**If you changed your legal residence from Wisconsin during 2018 or 2019 and you did not previously complete a questionnaire for that change, answer the following questions.**

1. a. On what date did you move from Wisconsin? \_\_\_\_\_  
b. When you moved from Wisconsin, did you intend to move back to Wisconsin? \_\_\_\_\_ If yes, when? \_\_\_\_\_  
c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. \_\_\_\_\_
2. Did you establish a legal residence in another state? \_\_\_\_\_ If yes, in which state and on what date? \_\_\_\_\_
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. \_\_\_\_\_
4. When were you physically present in your new state of legal residence (please list dates)? \_\_\_\_\_
5. Did your spouse and dependent children (if any) move to your new state of legal residence? \_\_\_\_\_ If yes, when? \_\_\_\_\_
6. a. On what date did you begin working in your new state of legal residence? \_\_\_\_\_  
b. Was your job ☐ permanent, ☐ temporary, or ☐ seasonal? Check one and explain \_\_\_\_\_
7. In your new state of legal residence, referred to in question 2, did you:
  - a. Register to vote? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - b. Purchase a home? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - c. Obtain a driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - d. Register an auto or other vehicle? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - e. File resident income tax returns? \_\_\_\_\_ If yes, what years filed? \_\_\_\_\_ If no, why not? \_\_\_\_\_
8. Since changing your legal residence from Wisconsin, have you:
  - a. Performed services for income in Wisconsin? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - b. Purchased/renewed Wisconsin auto license plates? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - c. Renewed a Wisconsin driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - d. Voted in Wisconsin, in person or by absentee ballot? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - e. Attended or sent your children to Wisconsin schools? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? \_\_\_\_\_ If yes, when? \_\_\_\_\_  
Type of license? \_\_\_\_\_ County purchased in? \_\_\_\_\_
  - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? \_\_\_\_\_
  - h. Listed Wisconsin as your state of legal residence for purposes of your will? \_\_\_\_\_
  - i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? \_\_\_\_\_ If yes, when? \_\_\_\_\_
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. \_\_\_\_\_
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? \_\_\_\_\_ If yes, have you disposed of it? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If you still own the Wisconsin home, what use do you make of it and how often? \_\_\_\_\_
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2019 tax returns, please explain. \_\_\_\_\_

