

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2019, or other tax year beginning _____, 2019 ending _____, 20____.

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

NOTE DO NOT STAPLE

Form fields for personal information: Your legal last name, Legal first name, M.I., Your social security number, Spouse's legal last name, Spouse's legal first name, M.I., Spouse's social security number, Home address, Apt. no., City or post office, State, Zip code.

Filing status and Special conditions section. Includes checkboxes for Single, Married filing joint return, Married filing separate return, and Head of household. Includes fields for legal last name, legal first name, and M.I. for spouse.

Tax district and County of sections. Includes checkboxes for City, Village, and Town. Includes a field for County of and a field for School district number.

Resident status Check the status that applies You Spouse

- Full-year resident of Wisconsin
Nonresident of Wisconsin; state of residence (2-letter state abbreviation)
Part-year resident of Wisconsin from mm dd yyyy to mm dd yyyy



Note: Complete residence questionnaire, page 61.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

1-0501 (R. 11-19)

Table with 4 columns: Income, NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows 1-16 listing various income types like Wages, interest, dividends, etc.

Adjustments to Income

	A. Federal column	B. Wisconsin column
17 Educator expenses (see page 25) 17	.00	.00
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 25) 18	.00	.00
19 Health savings account deduction (see page 26) 19	.00	.00
20 Moving expenses for members of the Armed Forces (see page 26) . . . 20	.00	.00
21 Deductible part of self-employment tax (see page 26) 21	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 26) 22	.00	.00
23 Self-employed health insurance deduction (see page 27) 23	.00	.00
24 Penalty on early withdrawal of savings (see page 28) 24	.00	.00
25 Alimony paid (see page 28) 25	.00	.00
26 IRA deduction (see page 29) 26	.00	.00
27 Student loan interest deduction (see page 29) 27	.00	.00
28 Reserved for future use 28	Not deductible for Wisconsin	
29 Other adjustments (see page 29). Enclose Schedule M 29	.00	.00
30 Total adjustments to income. Add lines 17 through 29 30	.00	.00

Adjusted Gross Income

31 Wisconsin income. Subtract line 30, column B from line 16, column B . 31		.00
32 Federal income. Subtract line 30, column A from line 16, column A . . 32	.00	
33 Divide line 31 by line 32. Carry the decimal to four places. If amount on line 31 is more than amount on line 32, fill in 1.0000. (See page 30) 33	

Tax Computation

34 Fill in the larger of Wisconsin income from line 31, column B or federal income from line 32, column A. But , if Wisconsin income from line 31 is zero or less, fill in 0 (zero) 34		.00
35a If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 35c on page 31 35a	<input type="checkbox"/>	
35b Aliens (see page 31 to determine if you must check line 35b) 35b	<input type="checkbox"/>	
35c Find the standard deduction for amount on line 32 using table on page 50 35c		.00
36 Subtract line 35c from line 34. If line 35c is more than line 34, fill in 0 (zero) 36		.00
37 Exemptions (Caution: see page 31)		
a Fill in exemptions allowed x \$700 . . 37a	.00	.00
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = x \$250 . . 37b	.00	.00
c Add lines 37a and 37b 37c		.00
38 Subtract line 37c from line 36. If line 37c is more than line 36, fill in 0 (zero) 38		.00
39 Tax (see table on page 53) 39		.00
40 Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) 40		.00
41 School property tax credits (part-year and full-year residents only)		
a Rent paid in 2019—heat included 41a	.00	.00
Rent paid in 2019—heat not included00	
b Property taxes paid on home in 2019 41b	.00	.00
42 Add credits on lines 40, 41a, and 41b 42		.00
43 Subtract line 42 from line 39. If line 42 is more than line 39, fill in 0 (zero) 43		.00
44 Fill in ratio from line 33 44	
45 Multiply line 43 by ratio on line 44 45		.00



Name(s) shown on Form 1NPR	Your social security number
46 Fill in amount from line 45	46 .00
47 Armed forces member credit. (Full-year Wisconsin residents only)	47 .00
48 Working families tax credit. (Full-year Wisconsin residents only)	48 .00
49 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	49 .00
50 Nonrefundable credits from Schedule CR, line 34. Enclose Schedule CR	50 .00
51 Net income tax paid to another state. Enclose Schedule OS	51 .00
52 Add lines 47 through 51	52 .00
53 Subtract line 52 from line 46. If line 52 is more than line 46, fill in 0 (zero). This is your net tax	53 .00
54 Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 39) If you certify that no sales or use tax is due, check here	54 .00
55 Donations (decreases refund or increases amount owed)	
a Endangered resources .00	e Military family relief .00
b Cancer research .00	f Second Harvest/Feeding Amer. .00
c Veterans trust fund .00	g Red Cross WI Disaster Relief .00
d Multiple sclerosis .00	h Special Olympics Wisconsin .00
Total (add lines a through h) → 55i .00	
56 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 41)	56 .00 x .33 = .00
57 Other penalties (see page 41)	57 .00
58 Add lines 53 through 57	58 .00

Payments and Credits

59 Wisconsin income tax withheld. Enclose readable withholding statements	59 .00
60 2019 Wisconsin estimated tax paid and amount applied from 2018 return	60 .00
61 Earned income credit. (Full-year Wisconsin residents only)	
Number of qualifying children	
Federal credit	.00 x % = 61 .00
62 Farmland preservation credit.	
a. Schedule FC, line 17	62a .00
b. Schedule FC-A, line 13	62b .00
63 Repayment credit	63 .00
64 Homestead credit. (Full-year Wisconsin residents only)	64 .00
65 Eligible veterans and surviving spouses property tax credit	65 .00
66 Refundable credits from Schedule CR, line 40	66 .00
67 AMENDED RETURN ONLY – amount previously paid (see page 46)	67 .00
68 Add lines 59 through 67	68 .00
69 AMENDED RETURN ONLY – amount previously refunded (see page 46)	69 .00
70 Subtract line 69 from line 68	70 .00



Refund or Amount You Owe

Table with 5 rows (71-75) for Refund or Amount You Owe. Includes fields for AMOUNT OVERPAID, AMOUNT YOU OWE, and Underpayment interest.

Third Party Designee section. Includes fields for name, phone number, and personal identification number (PIN).

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Sign here section. Includes lines for Your signature, Spouse's signature, and Date.

Mail your return to: Wisconsin Department of Revenue. Includes addresses for tax due and refund/no tax due.

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 40 instructions)

Table for Schedule 1 with 9 rows. Includes categories like Medical and dental expenses, Interest paid, Gifts to charity, and Rate of credit.

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

Table for Schedule 2 with 8 rows. Includes categories like Wages, salaries, tips, Net profit or loss, and Rate of credit.

