

Use [My Tax Account \(MTA\)](#) to manage and protect your Wisconsin tax account. MTA allows you to:

- Sign up for Wisconsin Identity Protection PIN (see page 47)
- View and schedule estimated payments and cancel previously scheduled payments
- Opt in to receive electronic notices – no need to wait for the mail
- Check refund status and more



REVENUE.WI.GOV

New in 2024

Additional child and dependent care credit – The amount of qualifying expenses and maximum credit allowable have been increased. Complete the new Schedule WI-2441 to compute the allowable credit.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$5,000 per beneficiary (\$2,500 per beneficiary if you are married and file a separate return). See the Schedule CS instructions.

Blind Worker Transportation Services – A new credit is available for blind persons who pay for transportation services between their home and place of work. The maximum credit is \$1,500 per qualifying person. See instructions for line 42.

Form 1NPR Redesigned – Lines 39 through 45 of the form have been reorganized. The calculation of the prorated amount of tax was moved from line 45 to 39. The proration of the itemized deduction credit and school property tax credit is now incorporated into lines 40 and 43c.

Become on Organ Donor Through Tax Return – Check the box on Schedule 3, Part II to include your name as a potential donor of an anatomical gift in the Wisconsin Donor Registry.

Angel Investment Tax Credit Transferable – Credits first approved by the Wisconsin Economic Development Corporation to claim on or after March 23, 2024, are eligible to sell or otherwise transfer.

Reminder

IRS adjustments – If the IRS adjusted any of your federal income tax returns, you must notify us within 180 days of any adjustment affecting your Wisconsin income tax returns. See page 11.

Tax Tips:

- E-file for a faster refund (*see page 6*)
- If you moved out of Wisconsin in 2024, complete the Legal Residence (Domicile) Questionnaire on page 60
- If you have to make estimated tax payments in 2025 and do not receive Form 1-ES in the mail, contact any of our offices or use our [estimated income tax interactive voucher](#) on our website to get a copy of the form

Tax returns are due:

**Tuesday
April 15, 2025**

Have questions?

See page 13 for office locations and other helpful numbers.

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 issuing refund checks.

Table of Contents

	Page
General Instructions	3
• Resident Status	3
• Who Must File	4
• What Income Does Wisconsin Tax?	4
• Which Form To File	5
• When To File	5
• How To Get An Extension Of Time To File	5
• Filing Your Return	6
• Questions About Refunds	8
• Amending Your Return	8
Special Instructions	11
Tax Help / Resources	13
Line Instructions	14
2024 Standard Deduction Table	48
2024 Tax Table	51
2024 Tax Computation Worksheet	57
Wisconsin School District Number	58
Index	59
Legal Residence (Domicile Questionnaire)	60

File online. Pay online. Direct deposit.

www.revenue.wi.gov

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 2024.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2024.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2024.

Exception If you are a service member or their spouse and you elect to treat Wisconsin as your state of residency under [50 U.S.C. 4001](#), you are considered a full-year resident of Wisconsin regardless of where you are domiciled and should follow the instructions for full-year residents of this state. Conversely, electing a different state as your state of residence will make you a nonresident of Wisconsin. If a joint return is being filed and both the service member and their spouse are a normal full-year resident of Wisconsin or elect Wisconsin as their state of residency under 50 U.S.C. 4001, then Wisconsin Form 1 should be used.

■ 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 60
- You are physically present in the new domicile

Your domicile does not change if either of the following occur:

- You leave your state of domicile for a brief rest or vacation
- 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?" or you qualify and make an election to be a resident of another state under [50 U.S.C. 4001](#). For more information, get [Publication 128](#), *Wisconsin Tax Information for Military Personnel and Veterans*.

■ 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 non immigrant (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.

For those able to be considered a Wisconsin resident, you are generally treated as a resident as of the later of the date you are physically domiciled in Wisconsin or you obtain the necessary federal legal status (lawful permanent resident, refugee, or granted asylum).

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, 2024, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2024 (assuming your intent was to establish a domicile in Wisconsin). For the 2024 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2024, through July 31, 2024, and a resident from August 1, 2024, through December 31, 2024). As a part-year resident for 2024, you must file a 2024 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 their intended length of stay in this country. Regardless of the student’s alien status, the student maintains their domicile in their 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 from Wisconsin sources (or the combined Wisconsin source gross income of you and your spouse) is \$2,000 or more for 2024, 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](#).

■ 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 \$1,300 which included at least \$451 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 2024, you should file a Wisconsin return since this is the only way to get a refund. (Complete lines 1 through 31 of Form 1NPR, fill in a 0 on line 38, and complete lines 58, 59, 67, 69, 70, and 71. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), include 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 the line 1 instructions on page 17.

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 the line 1 instructions on page 17).

- 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 Under [50 U.S.C. 4001](#), a service member's spouse may elect to use one of three options as their state of residence for purposes of taxation, regardless of the date on which the marriage of the spouse and the service member occurred. Get [Publication 128](#), *Wisconsin Tax Information for Military Personnel and Veterans*, for more information. 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 16.

Which Form To File

If you are a nonresident or part-year resident of Wisconsin in 2024, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2024, 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.

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, 2025**. 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 2024 Wisconsin income tax returns and pay any tax due by March 3, 2025, to avoid interest for underpayment of estimated tax.

How To Get An Extension Of Time To File

Your return is due April 15, 2025.

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 include either of the following:

- A copy of your federal extension application (for example, Form 4868)
- 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, 2025. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2025, 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, 2025. Submit the payment with a 2024 Wisconsin Form 1-ES. You can get this form from any Department of Revenue office or use our [estimated income tax interactive voucher](#) on our website. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form PV. **Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Enduring 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 3, 2025, 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 3 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 Enduring 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 a 2-month extension because you live outside or are on duty in military or naval service outside the United States and Puerto Rico on the due date of the return, fill in “18” 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. For more information on e-filing, go to the department’s website at 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 an “I” or a “1” 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 five 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. **Note:** If filing [Form 804](#), *Claim for Decedent's Wisconsin Income Tax Refund*, with the return, place Form 804 on top of Form 1NPR.

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. **Forms W-2 or 1099** – Paper clip the appropriate copy of each of your withholding statements (Forms W-2, W-2G, WT-11, 1042-S, 1099-G, 1099-R, 1099-MISC, and 1099-NEC, 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** – Include [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, or 1040NR) 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, include 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. Include 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*, include 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 five 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:

<i>(if payment enclosed)</i>	<i>(if refund or no payment enclosed)</i>	<i>(if homestead credit claimed)</i>
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	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 1/4" 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

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 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. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:30 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.

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 16, 2029, for 2024 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 180 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 2024 Form 1NPR and elect to carry the NOL back to 2022 and 2023, 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 31 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 31 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 2024 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 Include 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, include 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 2024 return (April 15, 2025). Figure the interest charge on the additional tax you owe. Enter this amount on line 76.

Note **Credit Repayments**

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which the disposal of the property occurred to report the amount of the repayment. Report the repayment on line 56. 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.

If sale, conveyance or noncompliance of the property on which the historic rehabilitation credit is computed occurs during the 1st, 2nd, 3rd, 4th, or 5th year after the date on which the preservation or rehabilitation is completed, then 100%, 80%, 60%, 40% or 20%, respectively, of the amount of the credits received for rehabilitating or preserving the property will be calculated and added back into the individual's tax liability, according to sec. [71.07\(9r\)\(k\)](#), Wis. Stats. The repayment is made for the taxable year in which the recapture event occurs.

The IRS created federal [Form 4255, Recapture of Investment Credit](#), and the federal [Form 4255 instructions](#) in order to compute the amount of the historic rehabilitation tax credit required to be repaid. While Wisconsin has a separate historic tax credit for personal residences, federal Form 4255 can be used to determine the repayment by substituting the Wisconsin credit for the federal credit.

Example: Taxpayer completed \$20,000 of historic rehabilitation expenditures which were approved on November 1, 2022. Taxpayer computes a Wisconsin historic rehabilitation credit of \$5,000 (\$20,000 qualified rehabilitation expenses x 25% credit rate). Taxpayer uses \$1,000 of credit to offset tax in 2022 and \$2,000 of credit to offset tax in 2023. On December 1, 2024, the property is sold. The repayment is figured as follows:

1. Compute the number of full years between the date the property was approved and when it was sold and use the result to find the recapture percentage in the chart below. The number of full years between November 1, 2022, and December 1, 2024, is two, so the recapture percentage is 60%

Number of Full Years from Date Approved to Recapture Date	Recapture Percentage
0	100%
1	80%
2	60%
3	40%
4	20%
5	0%

2. Determine the recapture amount:

1	Total amount of historic credit used to offset tax	\$3,000
2	Less: Historic tax credits not used to offset tax from an additional property	\$ 0
3	Total (subtract line 2 from line 1)	\$3,000
4	Recapture percentage from table above	0.60
5	Multiply line 3 by line 4. This is the amount of repayment required on the 2024 tax return	\$1,800

3. Compute the amount of unused credit carryover available

1	Total amount of credit computed	\$5,000
2	Less: Amount of credit claimed on tax return	\$3,000
3	Total (subtract line 2 from line 1)	\$2,000
4	Enter the inverse of the recapture percentage (1-0.60)	0.40
5	Multiply line 3 by line 4. This is the available credit carryover	\$ 800

4. Reporting the repayment

Enter the repayment on line 56 of Form 1NPR. Include a copy or attach a PDF of the federal Form 4255 used to compute the repayment. Write "Wisconsin" at the top.

- **Supplement to federal historic rehabilitation credit** If you were required to repay to the IRS a portion of the federal historic rehabilitation credit 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.

Note: The amount of the credit recapture percentage figured for federal purposes is used for the Wisconsin credit repayment percentage, unless a different amount of qualified rehabilitation expenditures is used for the Wisconsin credit. If a different amount is used, substitute those amounts on federal Form 4255 to figure the amount of repayment for Wisconsin. Include a copy or attach a PDF of the refigured federal Form 4255 and write "Wisconsin" at the top.

If you did not claim the federal historic rehabilitation tax credit and only claimed the Wisconsin supplement to federal historic rehabilitation credit, the computation for repayment of the supplement to the federal historic rehabilitation credit is the same as the computation for repayment of the state historic rehabilitation credit shown above.

- **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.
- **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 180 days after the adjustments are final. You must submit a copy of the final federal audit report by either of the following methods:

- (1) Including it with an amended return that reflects the federal adjustments
- (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 180 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, 2025, you are considered to be a year older as of December 31, 2024. **Example:** If you were born on January 1, 1960, you are considered to be age 65 as of December 31, 2024.

Estimated Tax Payments Required for Next Year

If your 2025 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must do either of the following:

- Make estimated tax payments for 2025 in installments beginning April 15, 2025, using 2025 Wisconsin Form 1-ES or the [estimated income tax interactive voucher](#) on our website
- Increase the amount of income tax withheld from your 2025 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. For additional information on making payments, see our [Make a Payment](#) webpage.

If you must file Form 1-ES for 2025 and do not receive a form in the mail, go to our website at 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 2024 should be filed on the same form which would have been used if they had lived. Include only the taxpayer's income up to the date of their 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 their 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.

If your spouse died during 2024 and you did not remarry in 2024, you can file a joint return. You can also file a joint return if your spouse died in 2025 before filing a 2024 return. A joint return should show your spouse's 2024 income before death and your income for all of 2024. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they 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 2024 and you have not remarried, you must file as single or, if qualified, as head of household.

Claiming a Refund:

If you are filing a return on behalf of a decedent, submit [Form 804](#), *Claim for Decedent's Wisconsin Income Tax Refund*, with the return and check the box below the special conditions box on page 1 of Form 1NPR. If you did not submit Form 804 with the return, you were issued a refund, and you are not able to cash the refund check, complete Form 804 and mail the completed form and refund check to the address shown on Form 804. **Note:** If there is an estate, the personal representative for the estate must file the return and claim for refund. See Form 804 for more information and required documentation.

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, then click on Request Tax Record Copy under Additional Services. 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 enacted as of October 8, 2024: ch. 71, Wis. Stats., and secs. 42, 50, 67, 71, 72, 220, 223, 265, 529A, 530, 4975, 6081, 6402, 7508, 7508A, and 7701, IRC.

Tax Help and Additional Forms

You can get tax help and some forms 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

Forms requests:

phone: (608) 266-1961

website: 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

Wausau –

731 N. 1st St., Ste 6000
Wausau WI 54403-4700

Internet Address

Our website, 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

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 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 2024
- 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
- 128 Wisconsin Tax Information for Military Personnel and Veterans
- 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 Gambling Income

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 include 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 8 of these instructions. Be sure to include a copy of Schedule AR with your amended return.

■ **Period covered** File the 2024 return for calendar year 2024 and fiscal years that begin in 2024. 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 2023 and you are filing a joint return for 2024 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2023 return.

If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, state, or county.

■ **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 Enduring Sentinel (page 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally-declared disaster (page 6)
- 04 Divorce decree (page 7)
- 05 Injured spouse (page 7)
- 06 Single decedent or primary taxpayer if joint return (page 12)
- 07 Spouse deceased if joint return (page 12)
- 08 Both taxpayers deceased (page 12)
- 09 Nonresident service member (page 17)
- 11 Fiscal filer (page 14)
- 15 Military spouse (page 17)
- 16 Schedule RT included (Schedule M instructions, line 66)
- 17 Disaster relief (pages 17 and 19)
- 18 Extension – Live outside or military or naval service outside U.S. or Puerto Rico (page 6)
- 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, 2024, 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 58. Fill in the number of the school district in which you lived on December 31, 2024, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2024. 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 2024 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 2024*. 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, 2024:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance. **Note:** A decree of separate maintenance in Wisconsin is a judgment of legal separation granted by a judge under sec. 767.35, Wis. Stats.
- You were widowed before January 1, 2024, and did not remarry in 2024

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, 2024
- Your spouse died in 2024 and you did not remarry in 2024
- You were married at the end of 2024, and your spouse died in 2025 before filing a 2024 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 2024. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2024 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 2024 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 2024 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 surviving spouse, you may file your Wisconsin return as head of household.

If you qualify to file as head of household and are NOT married, check "Head of household, NOT married".

If you are married and qualify to file as head of household, be sure to check "Head of household, married". 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 2024. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2024. 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 2023 or 2024 and you did not previously complete a questionnaire for that change, fill in the questionnaire at the end of these instructions.

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 1-31, fill in the amounts reported on your federal return.

Note

If you are filing federal Form 1040NR, fill in the amounts from each line on page 1 of Form 1040NR 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 28 of Form 1NPR. The amount reported on line 1k of Form 1040NR (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 their 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 the 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, 2022, with certain exceptions.

A list of certain provisions of federal law that may not be used for Wisconsin purposes for 2024 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
- Student loan forgiveness
- Business interest expense deduction limitation
- Entertainment, amusement, and recreation expenses

If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and include it with your Form 1NPR. The amount you fill in on lines 1 through 31 and 60 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 2024, you must also make adjustments on Schedule I for 2024. 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 2024. 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 2024, 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

Column A and Column B Instructions – continued

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 B

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

Note 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. Most differences between federal and Wisconsin income (called “modifications”) are added to or subtracted from income on Schedule M. See the Schedule M and instructions for more information on these additions and subtractions.

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 need 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 1z 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 or service members who have elected to treat Wisconsin as their state of residence under [50 U.S.C. 4001](#). (See page 3 for information on Armed Forces Personnel.)

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), include 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), include 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 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Include your Wisconsin Form 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

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

and 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 58, 69, 70, and 71. Sign your return (both spouses if filing a joint return). Include your Wisconsin Form 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.

Note

■ **Modifications** If you were a member of the U.S. Armed Forces and on active duty or received disability income, you may qualify for a subtraction from Wisconsin income on Schedule M. See the Schedule M and instructions for more information.

Columns A & B

■ **Treaty exemption** If you filed your federal return on Form 1040NR 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.

Caution:

- If including interest reported on Schedule 2K-1, 3K-1, or 5K-1, only report the Wisconsin source amount of the amount reported in the federal column.
- 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, include any interest shown on Schedule 3K-1 or 5K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

Note

■ **Modifications** If you received any state or municipal bond interest or U.S. government interest, you may be required to add or subtract from your Wisconsin income the amount of interest received on Schedule M. See the Schedule M instructions for more information.

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.

Caution:

- If including dividends reported on Schedule 2K-1, 3K-1, or 5K-1, only report the Wisconsin source amount of the amount reported in the federal column.

Line 3 – Ordinary Dividends – continued

- 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, include any dividends shown on Schedule 3K-1 or 5K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

Note

Modifications If you received any ordinary dividends from a mutual fund which invests in U.S. government securities, you may qualify for a subtraction from Wisconsin income on Schedule M. See the Schedule M instructions for more information.

Line 4 Taxable Refunds, Credits, or Offsets of State and Local Income Taxes*Column A*

Federal column Fill in the amount from line 1 of federal Schedule 1 (Form 1040).

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 the amount from line 2a of federal Schedule 1 (Form 1040).

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

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 2024 on line 5, columns A and/or B.

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

Federal column Fill in the amount from line 3 of federal Schedule 1 (Form 1040).

Note

If there is a difference between the federal and Wisconsin definition of the IRC, 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:

- Bonus depreciation
- Entertainment, amusement, and recreation expenses

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](#). *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.

Line 6 – Business Income or (Loss) – continued

Note **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M instructions for more information.

Line 7 Capital Gain or (Loss)

Column A

Federal column Fill in the amount from line 7 of federal Form 1040 or 1040-SR.

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. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss. If you don't, fill in 0 on line 7, column B.

All taxpayers with Wisconsin capital gain or loss – Wisconsin allows a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and limits your deduction for net capital loss to \$3,000. Fill in the amount from line 27 or 28 of Schedule WD on line 7, column B, of Form 1NPR.

Exception: 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.

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.

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).

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.

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, include the amount of other gain or loss from Schedule 5K-1 or 3K-1 in the Wisconsin column. Any income, gain, loss, or deduction reported on these schedules is removed on Schedule M, line 30, 32, 80, or 82.

Note **Modifications** If the federal basis of your property isn't the same as the Wisconsin basis (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M instructions for more information.

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.

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 5b 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 federally taxable amount of pension and annuity income you received while a Wisconsin resident, including any benefits that may qualify for a subtraction on Wisconsin Schedule M. 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

Nonqualified retirement and deferred compensation plans 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 one of the following applies:

- (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
- (2) The distribution is paid in either an annuity or lump-sum from arrangements known commonly as “mirror” plans

Note

Modifications If you received lump-sum distributions; military and uniformed services retirement benefits; certain local, state, and federal retirement systems; railroad benefits; or disability income, you may be required to make an addition to Wisconsin income or qualify for a subtraction from Wisconsin income. See Schedule M instructions for more information.

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).

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 IRC, 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 and Form 8582) 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.

Required Attachments Submit a copy of your Schedule 2K-1, 3K-1, or 5K-1, and all supplemental schedules by attaching them as PDF documents to your electronically filed return. If you cannot attach and submit the PDF documents with your e-filed return, you can upload the PDF documents through the department's website using Form W-RA at <https://tap.revenue.wi.gov/WRA/>. If you cannot create PDF documents, you can mail the attachments with Form W-RA to the address listed on the form.

Column B

Wisconsin column *Nonresidents* – fill in the amount of rent, royalty, partnership, tax-option (S) corporation, estate, and trust income from Wisconsin sources. If you received Schedules 2K-1, 3K-1 and/or 5K-1 with column (e) completed, use the amounts from column (e). *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

Note

Modifications

- Additional modifications may be required for tax-option (S) corporations, partnerships, estates, and trusts, including modifications for owner level adjustments, such as basis and passive loss limitations, or if any entity makes an election to be taxed at the entity level. See the Schedule M instructions for more information.
- If the federal basis of your property isn't the same as the Wisconsin basis, (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M instructions for more information.

Line 12 Farm Income or (Loss)

Column A

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

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.

Note

Modifications If the federal basis of your property isn't the same as the Wisconsin basis (not due to a difference in the adopted IRC or different federal election for Wisconsin purposes), you may qualify for a subtraction from Wisconsin income. See the Schedule M instructions for more information.

Line 13 Unemployment Compensation

Column A

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

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 13, column B. *Part-year and full-year residents* – Input the unemployment compensation benefits received while a Wisconsin resident on line 13, column B. Do not include any railroad unemployment insurance benefits.

Note

Modifications You may qualify for a subtraction from Wisconsin income. See the Schedule M instructions for line 37.

Line 14 Social Security Benefits

Column A

Federal column Fill in the amount from line 6b of federal Form 1040.

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 9 of federal Schedule 1 (Form 1040).

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 the Schedule M instructions for more information on these modifications.

- State and municipal interest
- Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account
- Nonqualified distributions from ABLE accounts
- Income (lump-sum) distributions reported on federal Form 4972
- Excess distribution from a passive foreign investment company
- Expenses paid to or incurred with related entities
- Expenses for moving business outside of Wisconsin or the United States
- Differences in federal and Wisconsin basis of assets

Line 15 – Other Income – continued

Schedule M Addition Modifications (continued)

- Differences in federal and Wisconsin reporting of marital property (community) income
- Addition required for certain credits
 - Farmland preservation credit
 - Development zones credits
 - Enterprise zone jobs credit
 - Economic development tax credit
 - Capital investment credit
 - Community rehabilitation program credit
 - Research credits
 - Manufacturing/Agriculture credit
- Addition required for certain credits (continued)
 - Business development credit
 - Electronics and information technology manufacturing zone credit
 - Employee college savings account contribution credit
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership, limited liability company, trust, or estate adjustments
- Partnership entity level tax election adjustments

Line 17 Educator Expenses

Column A

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

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 12 of federal Schedule 1 (Form 1040).

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 13 of federal Schedule 1 (Form 1040).

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 14 of federal Schedule 1 (Form 1040).

Column B

Wisconsin column *Nonresidents* – don't fill in any amount on line 20, column B. *Part-year and full-year residents* – fill in your expenses from line 14 of federal Schedule 1 (Form 1040) 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 15 of federal Schedule 1 (Form 1040).*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	$\text{Deductible part of self-employment tax from line 15, federal Schedule 1 (Form 1040)}$	=	$\text{Wisconsin self-employment tax deduction to line 21, Col. B, Form 1NPR}$
--	---	--	---	--

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 16 of federal Schedule 1 (Form 1040).*Column B***Wisconsin column** Fill in the amount of the self-employed SEP, SIMPLE, and qualified plan (Keogh) deduction allowable for Wisconsin.

- Use the appropriate formula below 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.
- 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	$\text{Keogh deduction included in line 16, federal Schedule 1 (Form 1040)}$	=	$\text{Keogh deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}$
--	---	--	---	--

* 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	$\text{Self-employed SEP or SIMPLE deduction included in line 16, federal Schedule 1 (Form 1040)}$	=	$\text{Self-employed SEP or SIMPLE deduction allowable for Wisconsin to line 22, Col. B, Form 1NPR}$
--	---	--	---	--

* 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 17 of federal Schedule 1 (Form 1040).*Column B***Wisconsin column** Fill in the amount of the self-employed health insurance deduction allowable for Wisconsin. Use the formula below to figure the amount allowable for Wisconsin.

$\frac{\text{Your net earnings from a trade or business* taxable to Wisconsin}}{\text{Your total net earnings from a trade or business*}}$	x	$\text{Insurance deduction included in line 17 federal Schedule 1 (Form 1040)}$	=	$\text{Insurance deduction allowable for Wisconsin to line 23, Col. B, Form 1NPR}$
--	---	---	---	--

*Use net earnings only from the business that has the health insurance plan.

Note: If you are married filing a joint return and both you and your spouse had self-employment health insurance, you must figure each spouse's allowable deduction separately. Fill in the total of both spouses' allowable deduction on line 23, column B, of Form 1NPR.**Note**

See the Schedule M instructions for information on claiming a subtraction from Wisconsin income for medical care or long-term care insurance.

Line 24 Penalty on Early Withdrawal of Savings*Column A***Federal column** Fill in the amount from line 18 of federal Schedule 1 (Form 1040).*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 19a of federal Schedule 1 (Form 1040).*Column B***Wisconsin column** Fill in the amount of alimony paid from the federal column.*Columns A & B*

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 2024 on line 25, columns A and B.

Line 26 IRA Deduction*Column A***Federal column** Fill in the amount from line 20 of federal Schedule 1 (Form 1040).*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.

Line 26 – IRA Deduction— continued

- 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.

Your wages and net earnings from a trade or business* taxable to Wisconsin	x	Your IRA deduction from line 20, federal	=	IRA deduction allowable for Wisconsin
<u>Your total wages and net earnings from a trade or business*</u>		Schedule 1 (Form 1040)		to line 26, Col. B, Form 1NPR

- * 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 21 of federal Schedule 1 (Form 1040).

Column B

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

Line 28 Other Adjustments*Column A*

Federal column Fill in the total of the other adjustments (items listed below) from lines 23 and 25 of federal Schedule 1 (Form 1040).

- 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
- 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
- The value of Olympic and Paralympic medals and United States Olympics Committee prize money.
- Contributions by certain chaplains to section 403(b) plans
- Housing deduction
- Excess deductions of section 67(e) expenses from federal Schedule K-1 (Form 1041)
- Other adjustments

*Column B***Note**

Wisconsin column Complete Schedule M if you have an amount on line 28, column A, or you are affected by any of the modifications listed below. See the Schedule M instructions for more information on these modifications.

- United States government interest
- Unemployment compensation
- Medical care insurance
- Long-term care insurance
- Tuition and fee expenses
- Private school tuition
- Contributions to an Edvest or Tomorrow's Scholar college savings account
- Distribution of earnings from Wisconsin state-sponsored college tuition programs
- Military and uniformed services retirement benefits
- Local and state retirement benefits
- Federal retirements benefits
- Railroad retirement benefits, railroad unemployment insurance, and sickness benefits
- Retirement income subtraction
- U.S. Armed Forces active duty pay
- Combat zone related death
- Adoption expenses
- Contributions to ABLE accounts

Line 28 – Other Adjustments – continued

Schedule M Subtraction Modifications (continued)

- Disability income exclusion
- Wisconsin net operating loss deduction
- Farm loss carryover
- Native Americans
- Sales of business assets or assets used in farming to a related person
- Recoveries of federal itemized deductions
- Repayment of income previously taxed
- Human organ donation
- Expenses paid to related entities
- Income from a related entity
- Sales of certain insurance policies
- Physician or psychiatrist grant
- Olympic, Paralympic, and Special Olympic medals
- and United States Olympic Committee and Special Olympic Board of Directors prize money
- AmeriCorps education awards
- Differences in federal and Wisconsin basis of assets
- Differences in federal and Wisconsin reporting of marital property (community) income
- Charitable contributions from tax-option (S) corporations
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership, limited liability company, trust, or estate adjustments
- Partnership entity level tax election adjustments

Line 30 Wisconsin Income

Subtract line 29, Wisconsin column, from line 16, Wisconsin column. Fill in the result on line 30, Wisconsin column. If line 29, Wisconsin column, is more than line 16, Wisconsin column, fill in 0.

Line 31 Federal Income

Subtract line 29, federal column, from line 16, federal column. Fill in the result on line 31, federal column. If line 29, federal column, is more than line 16, federal column, fill in 0.

Line 32 Ratio of Your Wisconsin Income to Federal Income

Divide the amount on line 30, Wisconsin column, by the amount on line 31, federal column. Fill in the result on line 32. Carry your decimal to four places, rounding off to the fourth position. Don't fill in more than 1.0000 or less than zero. If the amount on line 30 or line 31 is zero, fill in 1.0000 on line 32.

Example If \$14,000 is reported on line 30, Wisconsin column, and is divided by \$26,000 on line 31, federal column, the result is .5384615, or rounded is .5385.

Line 33

Fill in the **larger** of Wisconsin income from line 30, column B, or federal income from line 31, column A. If Wisconsin income from line 30, 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 34a

If you (or your spouse, if married filing a joint return) can be claimed as a dependent by another person, check line 34a. Complete line 34b and see the "Exceptions" for line 34c.

Line 34b Aliens

If for federal tax purposes you are a dual-status or nonresident alien for 2024, check line 34b and fill in 0 on line 34c. You can't claim a standard deduction.

Exception If, at the end of 2024, 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 15), do not check line 34b. Complete line 34c.

Line 34c Standard Deduction

Go to the 2024 Standard Deduction Table on page 48 to find your standard deduction. Fill in your standard deduction on line 34c. 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 34c.
- **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 32 of Form 1NPR is larger than your Wisconsin income on line 30, column B, of Form 1NPR, fill in 0 on lines 35, 38, 39, and 52 of Form 1NPR. You do not have to complete lines 36, 37, and 40-51.

Standard Deduction Worksheet for Dependents

1. Fill in your standard deduction from table, page 48	1.	_____	.00
2. Fill in the amount of your earned income*	2.	_____	.00
3. Addition amount	3.	_____	450.00
4. Add lines 2 and 3. If less than \$1,300, fill in \$1,300	4.	_____	.00
5. Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 34c 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 36 Exemptions

Complete lines 36a and 36b. 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 36a and 36b on line 36c.

Line 36a

The exemptions allowed for you (and your spouse, if married) on line 36a 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.

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 36b

If you or your spouse were 65 or older on December 31, 2024, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 36b for you and/or your spouse only if you and/or your spouse are allowed the \$700 exemption on line 36a.

Line 38 Tax

Use the amount on line 37 to find your tax in the Tax Table that starts on page 51. 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 37 is \$100,000 or more, use the Tax Computation Worksheet on page 57 to compute your tax. Fill in your tax on line 38.

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.

Note

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) (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). Write "Wisconsin" at the top of this Schedule A and include it with Form 1NPR.

Caution: If your federal adjusted gross income has been increased or decreased in Part I of Schedule I, itemized deductions which are computed using federal adjusted gross income may require adjustment. The deductible amounts of any such items used to compute the Wisconsin itemized deduction credit must be determined by using the federal adjusted gross income computed on line 31 of Form 1NPR. Complete Part II of Schedule I to figure the amount to enter on Schedule 1 on page 4 of Form 1NPR.

Example: You made charitable contributions in 2024 in the amount of \$20,000. Your charitable contributions reported on line 11 of Schedule A are \$12,000 and are subject to an income limitation of 60%. Your federal adjusted gross income for federal purposes is \$20,000. An adjustment to your federal adjusted gross income is required due to a difference in depreciation allowed for federal and Wisconsin purposes. The amount of federal adjusted gross income for Wisconsin purposes, as reported on line 31 of Form 1NPR, is \$30,000. The amount of charitable contributions allowed as an itemized deduction for Wisconsin purposes is \$18,000 ($\$30,000 \times 60\% = \$18,000$). Enter \$18,000 on line 3 of Schedule 1.

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) 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.

Note: Any reference in the worksheet to an amount from or on federal Schedule A is after accounting for any changes reported on Schedule I for differences in the adopted IRC.

- 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
- 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), line 1	1.	_____
2. Deductible medical expenses from federal Schedule A (Form 1040), line 4	2.	_____
3. Total medical care insurance (MCI) deducted on federal Schedule A (Form 1040) (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) (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 subtracted on Schedule M, line 40. 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 subtracted on Schedule M, line 41. 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 Additional Child and Dependent Care Tax Credit

Nonresidents and part-year residents – don't fill in any amount. Only full-year Wisconsin residents are eligible for the additional child and dependent care tax credit.

→ If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the additional child and dependent care tax credit.

Full-year residents – enter the amount from line 14 of Schedule WI-2441 on line 41.

What to include with your return You must include a copy of your completed Schedule WI-2441 with Form 1NPR. If you have an amount on line 13 of Schedule WI-2441, you must also submit a copy of the completed Worksheet A (found in the Schedule WI-2441 instructions). Failure to provide this information may delay your refund.

Note

You are not required to send in any documentation of your qualifying expenses with your return; however, including copies of any payment statements received from a care provider or other documentation with your Wisconsin return may speed up the processing of your return if it is selected for review.

Line 42 Blind Worker Transportation Services Credit

If you (or your spouse if filing a joint return) are blind, employed, and paid for qualifying transportation services to get to work, you may claim a credit for 50% of the expenses paid. The credit may not exceed \$1,500 (\$3,000 of expenses) per qualifying person.

Blind: You are considered blind if you meet the definition in section 63(f)(4), IRC, to claim the increased federal standard deduction for being blind. See the federal Form 1040 instructions for more information.

Qualifying transportation services: Any transportation services provided between a person's home (place of residence) and place of employment by means of mass transit, paratransit, taxicab, or transportation network company, as defined in s. 440.40(6), Wis. Stats.

Caution: Amounts paid for qualifying transportation services that are reimbursed to you or that are paid using funds from an ABLE account (sec. 529A, IRC) with the contribution having been subtracted from income under s. 71.05(6)(b)52., Wis. Stats., do not qualify and are ineligible for computing the credit.

Line 42 – Blind Worker Transportation Services Credit – continued

Step 1 Fill in the amount you paid for qualifying transportation services during 2024 on the line provided next to "Qualifying expenses". Do not enter more than \$3,000 of expenses paid per qualifying person.

Step 2 Multiply the amount of your qualifying expenses (Step 1) by 50%. Fill in the result on line 42. This is your blind worker transportation services credit.

Line 43 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 2024 for living quarters used as your principal home or property taxes during 2024 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 43a and 43b 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 43a and 43b.

Line 43a How to Figure the Renter's School Property Tax Credit

Step 1 Rent paid in 2024 Fill in on the appropriate line(s) the total rent that you paid in 2024 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.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2024 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 2024. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2024, 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 43a.

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 43a 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 43a – How to Figure the Renter’s School Property Tax Credit – continued

Renter’s School Property Tax Credit Table*															
If Rent Paid is:		Your Line 43a Credit is:		If Rent Paid is:		Your Line 43a Credit is:		If Rent Paid is:		Your Line 43a Credit is:		If Rent Paid is:		Your Line 43a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded 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 31.

Line 43b How to Figure the Homeowner’s School Property Tax Credit

Step 1 Property taxes paid on home in 2024 Fill in the amount of property taxes you *paid* in 2024 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 2024

Line 43b – How to Figure the Homeowner’s School Property Tax Credit – continued

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2024, 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.
- b. If you owned a mobile home during 2024, property taxes include the municipal permit fees paid to your municipality and/or the 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 43a.)
- 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 43b.

Caution If you are also claiming the renter’s credit on line 43a, 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 43b Credit is	At Least	But Less Than	Line 43b Credit is	At Least	But Less Than	Line 43b Credit is	At Least	But Less Than	Line 43b Credit is	At Least	But Less Than	Line 43b 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 31.

Line 43c Prorated School Property Tax Credit

Your school property tax credit is limited based on the ratio of your Wisconsin income to federal gross adjusted income. Prorate your allowable credit using the formula below and enter on line 43c.

$$\text{Sum* of lines 43a and 43b} \times \text{Ratio on line 32} = \text{Prorated credit on line 43c}$$

*Can’t be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Line 47 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 30 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 47 of Form 1NPR.
- If the amount on line 30 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 30 of Form 1NPR is \$19,000 or more, leave line 47 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 2024
- Line 30 of Form 1NPR is \$18,000 or less
- Line 30 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. Total of the first five credits listed in the line 49 instructions	2.	_____
3. Subtract line 2 from line 1	3.	_____
4. Fill in \$19,000	4.	_____
5. Fill in amount from line 30 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 47 of Form 1NPR	8.	_____

Line 48 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 Form W-2), disability income treated as wages, and net earnings from self-employment reported to Wisconsin. Earned income doesn't include deferred compensation (even though it may be reported on a Form 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 U.S. Armed Forces on active duty. You claimed a subtraction on line 52 of Schedule M for the amount of military pay you received for active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

Line 49 Nonrefundable Credits

If you are claiming any of the following credits, you must complete Schedule CR. **Include 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.** Include 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 49. See page 13 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward (Schedule CF)**
- **Water Consumption Credit Carryforward (Schedule CF)**
- **Biodiesel Fuel Production Credit Carryforward (Schedule CF)**
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward (Schedule CF)**
- **Veteran Employment Credit Carryforward (Schedule CF)**
- **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. Complete Schedule CM.
- **Research Facilities Credit Carryforward (Schedule CF)**
- **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 Tax Credit** The supplement to the federal historic rehabilitation tax 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 agricultural credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.

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 agricultural 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 the instructions for the [Schedule MA-A](#) or [MA-M](#) for additional limitations on the allowable credit (e.g. business income limitation).

- **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 Credits** The research credits are available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **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 2006-2023, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Manufacturing Investment Credit Carryforward (Schedule CF)**
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **Opportunity Zone Investment Credit Carryforward (Schedule CF)**
- **Technology Zone Credit Carryforward (Schedule CF)**
- **Schedule DC – Development Zones Credits** Tax credits may be available to persons doing business in Wisconsin development zones. Complete Schedule DC.
- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone or agricultural development zone. Complete Part II of Schedule DC.

Line 49 – Nonrefundable Credits – continued

- **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. Complete 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. Complete 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. Complete Schedule VC.
- **Electronic Medical Records Credit Carryforward (Schedule CF)**
- **Internet Equipment Credit Carryforward (Schedule CF)**

Line 50 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 50. Be sure to enter in the space on line 50 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. Include 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 wages, salaries, commissions, tips, bonuses, etc. you received from employment 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 53 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 2024 on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 53 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, most 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 53, 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.

Complete the worksheet that follows to determine the amount of Wisconsin sales and use tax you are liable for on any untaxed purchases. Fill in the amount from line 4 of the worksheet on line 53 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. a) Wisconsin (state) sales and use tax rate	<u>5.0</u>
b) County sales and use tax (see rate chart)	_____
c) City sales and use tax (city of Milwaukee only, 2.0%)	_____
3. Sales and use tax rate (sum of lines 2. a, b, and c)	x _____ %
4. Amount of sales and use tax due for 2024 (line 1 multiplied by tax rate on line 3). Round this amount to the nearest dollar and fill in on line 53 of Form 1NPR	\$ _____

Line 53 – Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

Sales and Use Tax Rate Chart

In Milwaukee County the county tax rate was 0.9% for 2024

In all other Wisconsin counties except those shown below, the county tax rate was 0.5% for all of 2024.

If storage, use, or consumption in 2024 was in one of the following counties, there was no county tax:

Manitowoc

Winnebago

Racine

Waukesha

Line 54 Donations

Complete Part I of Schedule 3 (page 5 of Form 1NPR) if you wish to make a financial donation to one or more of the designated programs. Enter the amount from line 2 of Schedule 3, Part I on line 54 of Form 1NPR. Your donation will either reduce your refund or be added to tax due.

New

Part I of Schedule 3 (Financial Donations)

Enter the amount you wish to donate to one or more of the programs listed on lines 1a through 1h. Add the amounts on lines 1a through 1h and fill in the total on line 2.

Line 1a 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 1a.

Line 1b 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 1b.

Line 1c 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 1c.

Line 1d 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 1d.

Line 1e 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 1e.

Line 1f 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 Foodbank 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 1f.

Line 1g 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 1g.

Line 1h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 1h.

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, 2026, or if your original return was filed after April 15, 2025, within 18 months of the date your return was filed.

New

Part II of Schedule 3 (Anatomical Gift Registration)

If you are not currently on the Wisconsin Donor Registry for organ and tissue donations upon your death and wish to have your name added, complete Part II of Schedule 3. All information fields must be completed to become registered. Do NOT

Line 54 – Donations – continued

complete Part II if you are a nonresident of Wisconsin or have moved out of the state. Instead go to donatelife.net to register in your current state of residence.

Visit donatelifewisconsin.org to learn about organ and tissue donation in Wisconsin, become a donor, update your registration information, or remove your name from the registry. Also visit the National Donor Registry Program at donatelife.net to learn about organ and tissue donation in the United States.

Line 55 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 8 of federal Schedule 2 (Form 1040). 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 8 of your federal Schedule 2 (Form 1040).
- 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 17j of federal Schedule 2 (Form 1040).
- 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 55. Multiply the amount filled in by .33 (33%) and fill in the result on line 55. If you were required to file federal Form 5329 or 5330, include 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 Schedule M instructions for information on the retirement payments from local and state retirement systems and federal retirement systems that are exempt from Wisconsin tax.

Line 56 Other Penalties

If you are subject to a penalty for selling business or farming assets purchased from a related person or inconsistent estate basis reporting, or repayment of the state historic rehabilitation credit, angel investment credit, early stage seed investment credit, supplement to federal historic rehabilitation credit, or low-income housing credit, fill in the amount of the penalty or repayment on line 56. See page 9 for more information on repayment of the credits. See below for further information on the penalties.

- **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 they sell or otherwise dispose 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 58 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, 1099-MISC, and 1099-NEC or from a pass-through entity as shown on Wisconsin Schedule 2K-1, 3K-1, or 5K-1). Fill in the total on line 58. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

Line 58 – Wisconsin Income Tax Withheld – continued

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 14 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 15 of Form 1099-R.

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 58. Do **not** claim such amounts as estimated tax paid on line 59. Submit a copy of Form WT-11 with your Wisconsin income tax return.

DO NOT:

- Claim credit for tax withheld for other states (you must file in the other state to receive credit for the withholding)
- 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 59 2024 Wisconsin Estimated Tax Paid and Amount Applied From 2023 Return

Fill in any payments you made on your 2024 estimated Wisconsin income tax (2024 Form 1-ES). This includes any extension payments made on 2024 Form 1-ES. Include any overpayment from your 2023 return that you were allowed as credit to your 2024 Wisconsin estimated tax.

Note

Check your estimated tax payments Before filling in line 59, 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 2023 return(s) that you and your spouse were allowed as credit to 2024 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 2024.

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 2024 and the name(s) and social security number(s) under which you made them.

Note

If you had withholding allocated to you from a pass-through entity, do NOT fill in such amount on line 59. Withholding from a pass-through entity should be included on line 58.

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 58. Do **not** claim such amounts on line 59.

Line 60 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.

→ 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.

New "Federal earned income credit" means the credit computed using the IRC as adopted by Wisconsin. If you had to make adjustments to your income in Part I of Schedule I, complete Part III of Schedule I to show your recomputed federal earned income credit for Wisconsin purposes.

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.

Full-year residents – To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 60.

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 If you entered adjustments to federal adjusted gross income in Part I of Schedule I, fill in the earned income credit from Column II of line 1a for Part III of Schedule I. Otherwise, fill in the federal earned income credit from line 27 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)	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 60. This is your Wisconsin earned income credit.

What to include with your return You must include a copy of your completed federal Schedule EIC with Form 1NPR. If you used a paid preparer to complete your federal return, also include 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 60. Write "EIC" in the space to the right of line 60. Complete your return through line 65 of Form 1NPR. Include a copy of your federal return (Form 1040 or 1040-SR) with your Form 1NPR.

Line 61 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 61a. Fill in the amount from line 13 of Schedule FC-A on line 61b. If you are claiming farmland preservation credit, include 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 62 Repayment Credit

If you repaid during 2024, 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.

Line 60 – Repayment Credit – continued

Use the following steps to compute your credit:

- (1) Reforefigure your tax from the earlier year without including in income the amount you repaid in 2024.
- (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 62 of Form 1NPR. Include a statement showing how you computed your credit.

Line 63 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 63. Include 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 64 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 meets all of the following conditions:

- 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
- 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 their 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
 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
 4. Was a resident of Wisconsin at the time of their death and following the individual's death, their 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, 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

Line 64 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

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.

Example: Taxpayer received a property tax bill on the house they owned in the amount of \$3,000 for the 2024 tax year on December 22, 2024. Taxpayer paid the property tax bill in 2 installments:

- \$1,500 on December 28, 2024
- \$1,500 on April 11, 2025

Taxpayer did not pay any of the 2023 property tax bill in 2024. The amount allowed for purposes of computing the veterans and surviving spouses property tax credit for 2024 is \$1,500, which is the amount they paid on December 28, 2024. The remaining amount paid on April 11, 2025, of \$1,500 may be claimed on the 2025 Wisconsin income tax return if the taxpayer is still eligible for the credit.

Complete Worksheet 1 if your principal dwelling is located on more than one acre of land.

If your property contains land assessed as a type other than residential, complete Worksheet 2. You may have to contact your municipality to find the value of land which contains multiple classifications (agricultural, undeveloped, other, etc.).

Worksheet 1 – 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. _____

Worksheet 2 – Property Tax Bill Contains Nonresidential Land	
Part I	
1. Value of land from property tax bill, residential	1. _____
2. Value of land from property tax bill, other	2. _____
3. Value of land from property tax bill, undeveloped	3. _____
4. Value of land from property tax bill, agricultural	4. _____
5. Value of land from property tax bill, agricultural forest	5. _____
6. Value of land from property tax bill, forest	6. _____
7. Total value of land (add lines 1 through 6)	7. _____

Part II	
1. Value of residential land (from Part I, line 1)	1. _____
2. Number of acres of residential land.	2. _____
3. Divide line 1 by line 2	3. _____
4. Value of improvements	4. _____
5. Add lines 3 and 4	5. _____
6. Total value of all land (Part I, line 7) and improvements	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. _____

Line 64 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

Note If your property contains structures in addition to the primary dwelling, provide a copy of the assessor's report with the return.

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 1-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 2024, 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. 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.

Note: You do not have to obtain certification from the WDVA for 2024 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 include a certification with your return.

What to include Include a copy of your property tax bill, proof of payment made in 2024, and the certification (if required) received from the WDVA with your return.

Line 65 Refundable Credits from Schedule CR

If you are claiming any of the following refundable credits, you must complete Schedule CR. **Include 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 65. See page 13 for information on obtaining Schedule CR.

Line 65 – Refundable Credits from Schedule CR - continued

- **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. Complete Schedule EC.
- **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. Complete Schedule BD.
- **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.
- **Schedule R – Research Credits** The research credits are available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.

Note

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

Line 66 Amount Previously Paid

Amended return only – Complete this line only if this is an amended 2024 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 2024 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 68 Amount Previously Refunded

Amended return only – Complete this line only if this is an amended 2024 Form 1NPR. Fill in the refund from your original 2024 return (not including the amount applied to your 2025 estimated tax). This is generally the amount from line 71 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 2024 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 66 instead of line 68.

Line 70 Amount You Overpaid

If line 69 is more than line 57, subtract line 57 from line 69 and fill in the difference on line 70. This is the amount you overpaid.

Amended return only – If the amount on line 70 (amount you overpaid) is less than the amount applied to your estimated tax on line 72, do not complete line 70. Instead, subtract line 70 from line 72 and fill in the result on line 73. This is the amount you owe.

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 74 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 70, reduce the amount on line 70 by the amount of underpayment interest on line 74.

Line 71 Refund

Fill in on line 71 the amount from line 70 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 include a copy of your judgment of divorce with your return.

Line 71 – Refund – continued

Note: If appropriate, 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 2024 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 an original return was filed, whichever is later, (2) a refund due from the homestead credit, enterprise zone jobs credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2025 estimated tax.

Line 72 Amount Applied to 2025 Estimated Tax

Fill in on line 72 the amount, if any, of the overpayment on line 70 you want applied to your 2025 estimated tax.

If you are married filing a joint return, we will apply the amount on line 72 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 72 to your separate estimated tax.

Amended return only – If this is an amended return, the amount to fill in on line 72 will generally be the amount to be applied to your 2025 estimated tax from line 72 of your original Form 1NPR. However, if you file your amended return by January 15, 2026, you may increase or reduce this amount.

Line 73 Amount You Underpaid

If the amount on line 57 is more than the amount on line 69, subtract line 69 from line 57 and fill in the difference on line 73. This is the amount you underpaid.

Note Interest on any tax due is 12% per year from the due date of your 2024 return. If you owe any interest, figure the interest on the amount of tax you underpaid. Enter the amount of interest on line 76. Do not include amount of interest in the total on either line 73 or 75.

Amended return only – If the amount on line 57 is more than the amount on line 69, subtract line 69 from line 57 and add the amount on line 72 (amount applied to estimated tax) to the result. This is the amount you underpaid. Fill in the amount you underpaid on line 73.

Note If the amount you underpaid 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 74 instructions to see if you owe underpayment interest.

Line 74 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 11.

Underpayment interest applies if either of the following occurs:

- Line 73 is at least \$500 and it is more than 10% of the tax shown on your return.
- 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 52 minus the amounts on lines 60 through 65.

Exceptions You will not owe underpayment interest if your 2023 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 2023**, and you had no tax liability for 2023.
2. The amounts on lines 58 and 59 on your 2024 return are at least as much as the tax shown on your 2023 return. This exception does not apply if you did not file a 2023 Wisconsin return. Your estimated tax payments for 2024 must have been made on time and for the required amount.

The “tax shown on your 2023 return” is the amount on line 52 minus the amounts on lines 60 through 65.

Line 74 – Underpayment Interest – continued

Note

Fill in the exception code in the brackets to the left of line 74 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 3, 2025. Qualified farmers and fishers must fill in exception code “04” in the brackets to the left of line 74. Failure to fill in the exception code may result in an assessment for underpayment interest.

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 74. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 70. Include 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, include a corrected Schedule U with Form 1NPR. Fill in the appropriate exception code in the brackets on line 74 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 74. If the amount of underpayment interest is reduced, put a minus sign (–) in front of the amount on line 74.

If line 70 of Form 1NPR shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 74 to the amount on line 70 of Form 1NPR. Adjust lines 71 and 72 accordingly.

If line 73 of Form 1NPR shows an underpayment and you are reducing the amount of underpayment interest, add the amount on line 74 to the amount on line 73 of Form 1NPR. If the sum of lines 73 and 74 is greater than zero, enter the net amount on line 75. If the sum of lines 73 and 74 is less than zero, enter the net amount on line 70 as a positive number and complete lines 71 and 72 accordingly. **Note:** You may still owe interest (line 76) on the amount of tax you underpaid even if the sum of lines 73 and 74 is zero or an overpayment.

Line 75 Amount You Owe

Add lines 73 and 74 and enter the amount on line 75. The amount on lines 75 and 76 is the total amount you owe.

You can pay online or by check, money order, or credit card. **Do not** include any 2025 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 PV. Mail Form PV and your payment to the address shown on Form PV. You can get this form by using our [electronic payment interactive voucher](#) on our website.

Other payment methods You may also pay by credit card (MasterCard®, American Express®, Visa®, or Discover®), Apple Pay, or PayPal. To pay using one of these methods, go to the department’s website at <https://tap.revenue.wi.gov/pay/>. You will be redirected to the department’s third-party processor at the appropriate step. A \$1 transaction fee plus a processing fee of 2.25% will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. For the most up to date information, see the department’s webpage for [Credit Card and Other Payment Options](#).

Line 75—Amount You Owe—continued

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 6.5% of the unpaid amount.

For more information concerning payments, go to www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx. To obtain the Payment Plan Request (Form A-771) go to <https://www.revenue.wi.gov/DORForms/a-771.pdf>. To file an installment agreement request electronically, go to <https://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 76 Interest

Interest on the amount you underpaid is 12% per year from the due date of your 2024 return. Figure the interest on the underpayment from line 73. Enter the amount of interest on line 76. Do not include this interest in the total on line 73 or 75.

■ **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 2024 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 2025 tax return. This is April 15, 2026, 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.

■ **Wisconsin Identity Protection PIN** If you received a Wisconsin Identity Protection PIN from the Department of Revenue, enter it in the Wisconsin Identity Protection PIN spaces provided to the right of your signature. You must correctly enter all seven characters of your Wisconsin Identity Protection PIN. If you didn’t receive a Wisconsin Identity Protection PIN, leave these spaces blank. **Caution:** This Wisconsin Identity Protection PIN is different from any Identity Protection PIN you may have received from the IRS.

If you and your spouse are filing a claim together and both the claimant and the claimant’s spouse receive a Wisconsin Identity Protection PIN, enter both Wisconsin Identity Protection PINs in the spaces provided. For more information, see our Wisconsin Identity Protection PIN common questions at revenue.wi.gov/Pages/FAQS/IP-PIN.aspx.

2024 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 34b.

If your federal income (line 31 of Form 1NPR) is—		And you are —				If your federal income (line 31 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—			
0	13,000	13,230	24,490	11,630	17,090	42,500	43,000	10,388	21,478	5,758	11,758
13,000	13,500	13,230	24,490	11,592	17,090	43,000	43,500	10,328	21,379	5,659	11,646
13,500	14,000	13,230	24,490	11,494	17,090	43,500	44,000	10,268	21,280	5,560	11,533
14,000	14,500	13,230	24,490	11,395	17,090	44,000	44,500	10,208	21,181	5,461	11,421
14,500	15,000	13,230	24,490	11,296	17,090	44,500	45,000	10,148	21,082	5,362	11,308
15,000	15,500	13,230	24,490	11,197	17,090	45,000	45,500	10,088	20,983	5,263	11,196
15,500	16,000	13,230	24,490	11,098	17,090	45,500	46,000	10,028	20,884	5,165	11,083
16,000	16,500	13,230	24,490	10,999	17,090	46,000	46,500	9,968	20,786	5,066	10,970
16,500	17,000	13,230	24,490	10,900	17,090	46,500	47,000	9,908	20,687	4,967	10,858
17,000	17,500	13,230	24,490	10,801	17,090	47,000	47,500	9,848	20,588	4,868	10,745
17,500	18,000	13,230	24,490	10,702	17,090	47,500	48,000	9,788	20,489	4,769	10,633
18,000	18,500	13,230	24,490	10,604	17,090	48,000	48,500	9,728	20,390	4,670	10,520
18,500	19,000	13,230	24,490	10,505	17,090	48,500	49,000	9,668	20,291	4,571	10,408
19,000	19,500	13,208	24,490	10,406	17,049	49,000	49,500	9,608	20,192	4,472	10,295
19,500	20,000	13,148	24,490	10,307	16,937	49,500	50,000	9,548	20,093	4,373	10,182
20,000	20,500	13,088	24,490	10,208	16,824	50,000	50,500	9,488	19,994	4,275	10,070
20,500	21,000	13,028	24,490	10,109	16,712	50,500	51,000	9,428	19,896	4,176	9,957
21,000	21,500	12,968	24,490	10,010	16,599	51,000	51,500	9,368	19,797	4,077	9,845
21,500	22,000	12,908	24,490	9,911	16,487	51,500	52,000	9,308	19,698	3,978	9,732
22,000	22,500	12,848	24,490	9,812	16,374	52,000	52,500	9,248	19,599	3,879	9,620
22,500	23,000	12,788	24,490	9,714	16,261	52,500	53,000	9,188	19,500	3,780	9,507
23,000	23,500	12,728	24,490	9,615	16,149	53,000	53,500	9,128	19,401	3,681	9,394
23,500	24,000	12,668	24,490	9,516	16,036	53,500	54,000	9,068	19,302	3,582	9,282
24,000	24,500	12,608	24,490	9,417	15,924	54,000	54,500	9,008	19,203	3,483	9,169
24,500	25,000	12,548	24,490	9,318	15,811	54,500	55,000	8,948	19,104	3,385	9,057
25,000	25,500	12,488	24,490	9,219	15,699	55,000	55,500	8,888	19,006	3,286	8,944
25,500	26,000	12,428	24,490	9,120	15,586	55,500	56,000	8,828	18,907	3,187	8,831
26,000	26,500	12,368	24,490	9,021	15,473	56,000	56,500	8,768	18,808	3,088	8,718
26,500	27,000	12,308	24,490	8,922	15,361	56,500	57,000	8,708	18,709	2,989	8,605
27,000	27,500	12,248	24,490	8,824	15,248	57,000	57,500	8,648	18,610	2,890	8,492
27,500	28,000	12,188	24,445	8,725	15,136	57,500	58,000	8,588	18,511	2,791	8,379
28,000	28,500	12,128	24,346	8,626	15,023	58,000	58,500	8,528	18,412	2,692	8,266
28,500	29,000	12,068	24,247	8,527	14,911	58,500	59,000	8,468	18,313	2,593	8,153
29,000	29,500	12,008	24,148	8,428	14,798	59,000	59,500	8,408	18,214	2,494	8,040
29,500	30,000	11,948	24,049	8,329	14,685	59,500	60,000	8,348	18,116	2,396	7,927
30,000	30,500	11,888	23,950	8,230	14,573	60,000	60,500	8,288	18,017	2,297	7,814
30,500	31,000	11,828	23,851	8,131	14,460	60,500	61,000	8,228	17,918	2,198	7,701
31,000	31,500	11,768	23,752	8,032	14,348	61,000	61,500	8,168	17,819	2,099	7,588
31,500	32,000	11,708	23,653	7,933	14,235	61,500	62,000	8,108	17,720	2,000	7,475
32,000	32,500	11,648	23,555	7,835	14,123	62,000	62,500	8,048	17,621	1,901	7,362
32,500	33,000	11,588	23,456	7,736	14,010	62,500	63,000	7,988	17,522	1,802	7,249
33,000	33,500	11,528	23,357	7,637	13,897	63,000	63,500	7,928	17,423	1,703	7,136
33,500	34,000	11,468	23,258	7,538	13,785	63,500	64,000	7,868	17,324	1,605	7,023
34,000	34,500	11,408	23,159	7,439	13,672	64,000	64,500	7,808	17,226	1,506	6,910
34,500	35,000	11,348	23,060	7,340	13,560	64,500	65,000	7,748	17,127	1,407	6,797
35,000	35,500	11,288	22,961	7,241	13,447	65,000	65,500	7,688	17,028	1,308	6,684
35,500	36,000	11,228	22,862	7,142	13,334	65,500	66,000	7,628	16,929	1,209	6,571
36,000	36,500	11,168	22,763	7,043	13,222	66,000	66,500	7,568	16,830	1,110	6,458
36,500	37,000	11,108	22,664	6,945	13,109	66,500	67,000	7,508	16,731	1,011	6,345
37,000	37,500	11,048	22,566	6,846	12,997	67,000	67,500	7,448	16,632	912	6,232
37,500	38,000	10,988	22,467	6,747	12,884	67,500	68,000	7,388	16,533	813	6,119
38,000	38,500	10,928	22,368	6,648	12,772	68,000	68,500	7,328	16,434	715	6,006
38,500	39,000	10,868	22,269	6,549	12,659	68,500	69,000	7,268	16,336	616	5,893
39,000	39,500	10,808	22,170	6,450	12,546	69,000	69,500	7,208	16,237	517	5,780
39,500	40,000	10,748	22,071	6,351	12,434	69,500	70,000	7,148	16,138	418	5,667
40,000	40,500	10,688	21,972	6,252	12,321	70,000	70,500	7,088	16,039	319	5,554
40,500	41,000	10,628	21,873	6,153	12,209	70,500	71,000	7,028	15,940	220	5,441
41,000	41,500	10,568	21,774	6,055	12,096	71,000	71,500	6,968	15,841	121	5,328
41,500	42,000	10,508	21,676	5,956	11,984	71,500	72,000	6,908	15,742	22	5,215
42,000	42,500	10,448	21,577	5,857	11,871	72,000	72,500	6,848	15,643	0	5,102

2024 Standard Deduction Table For Form 1NPR Filers

(continued from page 48)

If your federal income (line 31 of Form 1NPR) is—		And you are —				If your federal income (line 31 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—			
72,500	73,000	6,788	15,544	0	6,788	102,500	103,000	3,188	9,611	0	3,188
73,000	73,500	6,728	15,446	0	6,728	103,000	103,500	3,128	9,512	0	3,128
73,500	74,000	6,668	15,347	0	6,668	103,500	104,000	3,068	9,413	0	3,068
74,000	74,500	6,608	15,248	0	6,608	104,000	104,500	3,008	9,314	0	3,008
74,500	75,000	6,548	15,149	0	6,548	104,500	105,000	2,948	9,215	0	2,948
75,000	75,500	6,488	15,050	0	6,488	105,000	105,500	2,888	9,117	0	2,888
75,500	76,000	6,428	14,951	0	6,428	105,500	106,000	2,828	9,018	0	2,828
76,000	76,500	6,368	14,852	0	6,368	106,000	106,500	2,768	8,919	0	2,768
76,500	77,000	6,308	14,753	0	6,308	106,500	107,000	2,708	8,820	0	2,708
77,000	77,500	6,248	14,654	0	6,248	107,000	107,500	2,648	8,721	0	2,648
77,500	78,000	6,188	14,556	0	6,188	107,500	108,000	2,588	8,622	0	2,588
78,000	78,500	6,128	14,457	0	6,128	108,000	108,500	2,528	8,523	0	2,528
78,500	79,000	6,068	14,358	0	6,068	108,500	109,000	2,468	8,424	0	2,468
79,000	79,500	6,008	14,259	0	6,008	109,000	109,500	2,408	8,325	0	2,408
79,500	80,000	5,948	14,160	0	5,948	109,500	110,000	2,348	8,227	0	2,348
80,000	80,500	5,888	14,061	0	5,888	110,000	110,500	2,288	8,128	0	2,288
80,500	81,000	5,828	13,962	0	5,828	110,500	111,000	2,228	8,029	0	2,228
81,000	81,500	5,768	13,863	0	5,768	111,000	111,500	2,168	7,930	0	2,168
81,500	82,000	5,708	13,764	0	5,708	111,500	112,000	2,108	7,831	0	2,108
82,000	82,500	5,648	13,666	0	5,648	112,000	112,500	2,048	7,732	0	2,048
82,500	83,000	5,588	13,567	0	5,588	112,500	113,000	1,988	7,633	0	1,988
83,000	83,500	5,528	13,468	0	5,528	113,000	113,500	1,928	7,534	0	1,928
83,500	84,000	5,468	13,369	0	5,468	113,500	114,000	1,868	7,435	0	1,868
84,000	84,500	5,408	13,270	0	5,408	114,000	114,500	1,808	7,337	0	1,808
84,500	85,000	5,348	13,171	0	5,348	114,500	115,000	1,748	7,238	0	1,748
85,000	85,500	5,288	13,072	0	5,288	115,000	115,500	1,688	7,139	0	1,688
85,500	86,000	5,228	12,973	0	5,228	115,500	116,000	1,628	7,040	0	1,628
86,000	86,500	5,168	12,874	0	5,168	116,000	116,500	1,568	6,941	0	1,568
86,500	87,000	5,108	12,775	0	5,108	116,500	117,000	1,508	6,842	0	1,508
87,000	87,500	5,048	12,677	0	5,048	117,000	117,500	1,448	6,743	0	1,448
87,500	88,000	4,988	12,578	0	4,988	117,500	118,000	1,388	6,644	0	1,388
88,000	88,500	4,928	12,479	0	4,928	118,000	118,500	1,328	6,545	0	1,328
88,500	89,000	4,868	12,380	0	4,868	118,500	119,000	1,268	6,447	0	1,268
89,000	89,500	4,808	12,281	0	4,808	119,000	119,500	1,208	6,348	0	1,208
89,500	90,000	4,748	12,182	0	4,748	119,500	120,000	1,148	6,249	0	1,148
90,000	90,500	4,688	12,083	0	4,688	120,000	120,500	1,088	6,150	0	1,088
90,500	91,000	4,628	11,984	0	4,628	120,500	121,000	1,028	6,051	0	1,028
91,000	91,500	4,568	11,885	0	4,568	121,000	121,500	968	5,952	0	968
91,500	92,000	4,508	11,787	0	4,508	121,500	122,000	908	5,853	0	908
92,000	92,500	4,448	11,688	0	4,448	122,000	122,500	848	5,754	0	848
92,500	93,000	4,388	11,589	0	4,388	122,500	123,000	788	5,655	0	788
93,000	93,500	4,328	11,490	0	4,328	123,000	123,500	728	5,557	0	728
93,500	94,000	4,268	11,391	0	4,268	123,500	124,000	668	5,458	0	668
94,000	94,500	4,208	11,292	0	4,208	124,000	124,500	608	5,359	0	608
94,500	95,000	4,148	11,193	0	4,148	124,500	125,000	548	5,260	0	548
95,000	95,500	4,088	11,094	0	4,088	125,000	125,500	488	5,161	0	488
95,500	96,000	4,028	10,995	0	4,028	125,500	126,000	428	5,062	0	428
96,000	96,500	3,968	10,897	0	3,968	126,000	126,500	368	4,963	0	368
96,500	97,000	3,908	10,798	0	3,908	126,500	127,000	308	4,864	0	308
97,000	97,500	3,848	10,699	0	3,848	127,000	127,500	248	4,765	0	248
97,500	98,000	3,788	10,600	0	3,788	127,500	128,000	188	4,667	0	188
98,000	98,500	3,728	10,501	0	3,728	128,000	128,500	128	4,568	0	128
98,500	99,000	3,668	10,402	0	3,668	128,500	129,000	68	4,469	0	68
99,000	99,500	3,608	10,303	0	3,608	129,000	129,500	8	4,370	0	8
99,500	100,000	3,548	10,204	0	3,548	129,500	130,000	0	4,271	0	0
100,000	100,500	3,488	10,105	0	3,488	130,000	130,500	0	4,172	0	0
100,500	101,000	3,428	10,007	0	3,428	130,500	131,000	0	4,073	0	0
101,000	101,500	3,368	9,908	0	3,368	131,000	131,500	0	3,974	0	0
101,500	102,000	3,308	9,809	0	3,308	131,500	132,000	0	3,875	0	0
102,000	102,500	3,248	9,710	0	3,248	132,000	132,500	0	3,777	0	0

2024 Standard Deduction Table For Form 1NPR Filers

(continued from page 49)

If your federal income (line 31 of Form 1NPR) is—		And you are —				If your federal income (line 31 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—			
132,500	133,000	0	3,678	0	0						
133,000	133,500	0	3,579	0	0						
133,500	134,000	0	3,480	0	0						
134,000	134,500	0	3,381	0	0						
134,500	135,000	0	3,282	0	0						
135,000	135,500	0	3,183	0	0						
135,500	136,000	0	3,084	0	0						
136,000	136,500	0	2,985	0	0						
136,500	137,000	0	2,886	0	0						
137,000	137,500	0	2,788	0	0						
137,500	138,000	0	2,689	0	0						
138,000	138,500	0	2,590	0	0						
138,500	139,000	0	2,491	0	0						
139,000	139,500	0	2,392	0	0						
139,500	140,000	0	2,293	0	0						
140,000	140,500	0	2,194	0	0						
140,500	141,000	0	2,095	0	0						
141,000	141,500	0	1,996	0	0						
141,500	142,000	0	1,898	0	0						
142,000	142,500	0	1,799	0	0						
142,500	143,000	0	1,700	0	0						
143,000	143,500	0	1,601	0	0						
143,500	144,000	0	1,502	0	0						
144,000	144,500	0	1,403	0	0						
144,500	145,000	0	1,304	0	0						
145,000	145,500	0	1,205	0	0						
145,500	146,000	0	1,106	0	0						
146,000	146,500	0	1,008	0	0						
146,500	147,000	0	909	0	0						
147,000	147,500	0	810	0	0						
147,500	148,000	0	711	0	0						
148,000	148,500	0	612	0	0						
148,500	149,000	0	513	0	0						
149,000	149,500	0	414	0	0						
149,500	150,000	0	315	0	0						
150,000	150,500	0	216	0	0						
150,500	151,000	0	118	0	0						
151,000	151,344	0	34	0	0						
151,344	or over	0	0	0	0						

2024 TAX TABLE FOR FORM 1NPR FILERS

Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 57.

Example The Smiths are filing a joint return. Their income on line 37 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 \$1,089. This is the tax amount they must write on line 38 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	1,127	1,084	1,255
28,600	28,700	1,132	1,089	1,261
28,700	28,800	1,137	1,093	1,266
28,800	28,900	1,142	1,098	1,271
28,900	29,000	1,148	1,102	1,277

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	107	107	107	7,000	7,100	247	247	247
					3,100	3,200	110	110	110	7,100	7,200	250	250	250
					3,200	3,300	114	114	114	7,200	7,300	254	254	254
					3,300	3,400	117	117	117	7,300	7,400	257	257	257
					3,400	3,500	121	121	121	7,400	7,500	261	261	261
					3,500	3,600	124	124	124	7,500	7,600	264	264	264
					3,600	3,700	128	128	128	7,600	7,700	268	268	268
					3,700	3,800	131	131	131	7,700	7,800	271	271	271
					3,800	3,900	135	135	135	7,800	7,900	275	275	275
					3,900	4,000	138	138	138	7,900	8,000	278	278	278
					4,000						8,000			
0	20	0	0	0	4,000	4,100	142	142	142	8,000	8,100	282	282	282
20	40	1	1	1	4,100	4,200	145	145	145	8,100	8,200	285	285	285
40	100	2	2	2	4,200	4,300	149	149	149	8,200	8,300	289	289	289
100	200	5	5	5	4,300	4,400	152	152	152	8,300	8,400	292	292	292
200	300	9	9	9	4,400	4,500	156	156	156	8,400	8,500	296	296	296
300	400	12	12	12	4,500	4,600	159	159	159	8,500	8,600	299	299	299
400	500	16	16	16	4,600	4,700	163	163	163	8,600	8,700	303	303	303
500	600	19	19	19	4,700	4,800	166	166	166	8,700	8,800	306	306	306
600	700	23	23	23	4,800	4,900	170	170	170	8,800	8,900	310	310	310
700	800	26	26	26	4,900	5,000	173	173	173	8,900	9,000	313	313	313
800	900	30	30	30										
900	1,000	33	33	33										
					5,000						9,000			
1,000	1,100	37	37	37	5,000	5,100	177	177	177	9,000	9,100	317	317	317
1,100	1,200	40	40	40	5,100	5,200	180	180	180	9,100	9,200	320	320	320
1,200	1,300	44	44	44	5,200	5,300	184	184	184	9,200	9,300	324	324	324
1,300	1,400	47	47	47	5,300	5,400	187	187	187	9,300	9,400	327	327	327
1,400	1,500	51	51	51	5,400	5,500	191	191	191	9,400	9,500	331	331	331
1,500	1,600	54	54	54	5,500	5,600	194	194	194	9,500	9,600	334	334	334
1,600	1,700	58	58	58	5,600	5,700	198	198	198	9,600	9,700	338	338	339
1,700	1,800	61	61	61	5,700	5,800	201	201	201	9,700	9,800	341	341	343
1,800	1,900	65	65	65	5,800	5,900	205	205	205	9,800	9,900	345	345	347
1,900	2,000	68	68	68	5,900	6,000	208	208	208	9,900	10,000	348	348	352
					6,000						10,000			
2,000	2,100	72	72	72	6,000	6,100	212	212	212	10,000	10,100	352	352	356
2,100	2,200	75	75	75	6,100	6,200	215	215	215	10,100	10,200	355	355	361
2,200	2,300	79	79	79	6,200	6,300	219	219	219	10,200	10,300	359	359	365
2,300	2,400	82	82	82	6,300	6,400	222	222	222	10,300	10,400	362	362	369
2,400	2,500	86	86	86	6,400	6,500	226	226	226	10,400	10,500	366	366	374
2,500	2,600	89	89	89	6,500	6,600	229	229	229	10,500	10,600	369	369	378
2,600	2,700	93	93	93	6,600	6,700	233	233	233	10,600	10,700	373	373	383
2,700	2,800	96	96	96	6,700	6,800	236	236	236	10,700	10,800	376	376	387
2,800	2,900	100	100	100	6,800	6,900	240	240	240	10,800	10,900	380	380	391
2,900	3,000	103	103	103	6,900	7,000	243	243	243	10,900	11,000	383	383	396

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	387	387	400	17,000	17,100	621	597	664	23,000	23,100	885	842	964
11,100	11,200	390	390	405	17,100	17,200	626	600	669	23,100	23,200	890	847	969
11,200	11,300	394	394	409	17,200	17,300	630	604	673	23,200	23,300	894	851	974
11,300	11,400	397	397	413	17,300	17,400	635	607	677	23,300	23,400	899	856	980
11,400	11,500	401	401	418	17,400	17,500	639	611	682	23,400	23,500	903	860	985
11,500	11,600	404	404	422	17,500	17,600	643	614	686	23,500	23,600	907	864	990
11,600	11,700	408	408	427	17,600	17,700	648	618	691	23,600	23,700	912	869	996
11,700	11,800	411	411	431	17,700	17,800	652	621	695	23,700	23,800	916	873	1,001
11,800	11,900	415	415	435	17,800	17,900	657	625	699	23,800	23,900	921	878	1,006
11,900	12,000	418	418	440	17,900	18,000	661	628	704	23,900	24,000	925	882	1,012
12,000					18,000					24,000				
12,000	12,100	422	422	444	18,000	18,100	665	632	708	24,000	24,100	929	886	1,017
12,100	12,200	425	425	449	18,100	18,200	670	635	713	24,100	24,200	934	891	1,022
12,200	12,300	429	429	453	18,200	18,300	674	639	717	24,200	24,300	938	895	1,027
12,300	12,400	432	432	457	18,300	18,400	679	642	721	24,300	24,400	943	900	1,033
12,400	12,500	436	436	462	18,400	18,500	683	646	726	24,400	24,500	947	904	1,038
12,500	12,600	439	439	466	18,500	18,600	687	649	730	24,500	24,600	951	908	1,043
12,600	12,700	443	443	471	18,600	18,700	692	653	735	24,600	24,700	956	913	1,049
12,700	12,800	446	446	475	18,700	18,800	696	656	739	24,700	24,800	960	917	1,054
12,800	12,900	450	450	479	18,800	18,900	701	660	743	24,800	24,900	965	922	1,059
12,900	13,000	453	453	484	18,900	19,000	705	663	748	24,900	25,000	969	926	1,065
13,000					19,000					25,000				
13,000	13,100	457	457	488	19,000	19,100	709	667	752	25,000	25,100	973	930	1,070
13,100	13,200	460	460	493	19,100	19,200	714	671	757	25,100	25,200	978	935	1,075
13,200	13,300	464	464	497	19,200	19,300	718	675	762	25,200	25,300	982	939	1,080
13,300	13,400	467	467	501	19,300	19,400	723	680	768	25,300	25,400	987	944	1,086
13,400	13,500	471	471	506	19,400	19,500	727	684	773	25,400	25,500	991	948	1,091
13,500	13,600	474	474	510	19,500	19,600	731	688	778	25,500	25,600	995	952	1,096
13,600	13,700	478	478	515	19,600	19,700	736	693	784	25,600	25,700	1,000	957	1,102
13,700	13,800	481	481	519	19,700	19,800	740	697	789	25,700	25,800	1,004	961	1,107
13,800	13,900	485	485	523	19,800	19,900	745	702	794	25,800	25,900	1,009	966	1,112
13,900	14,000	488	488	528	19,900	20,000	749	706	800	25,900	26,000	1,013	970	1,118
14,000					20,000					26,000				
14,000	14,100	492	492	532	20,000	20,100	753	710	805	26,000	26,100	1,017	974	1,123
14,100	14,200	495	495	537	20,100	20,200	758	715	810	26,100	26,200	1,022	979	1,128
14,200	14,300	499	499	541	20,200	20,300	762	719	815	26,200	26,300	1,026	983	1,133
14,300	14,400	503	502	545	20,300	20,400	767	724	821	26,300	26,400	1,031	988	1,139
14,400	14,500	507	506	550	20,400	20,500	771	728	826	26,400	26,500	1,035	992	1,144
14,500	14,600	511	509	554	20,500	20,600	775	732	831	26,500	26,600	1,039	996	1,149
14,600	14,700	516	513	559	20,600	20,700	780	737	837	26,600	26,700	1,044	1,001	1,155
14,700	14,800	520	516	563	20,700	20,800	784	741	842	26,700	26,800	1,048	1,005	1,160
14,800	14,900	525	520	567	20,800	20,900	789	746	847	26,800	26,900	1,053	1,010	1,165
14,900	15,000	529	523	572	20,900	21,000	793	750	853	26,900	27,000	1,057	1,014	1,171
15,000					21,000					27,000				
15,000	15,100	533	527	576	21,000	21,100	797	754	858	27,000	27,100	1,061	1,018	1,176
15,100	15,200	538	530	581	21,100	21,200	802	759	863	27,100	27,200	1,066	1,023	1,181
15,200	15,300	542	534	585	21,200	21,300	806	763	868	27,200	27,300	1,070	1,027	1,186
15,300	15,400	547	537	589	21,300	21,400	811	768	874	27,300	27,400	1,075	1,032	1,192
15,400	15,500	551	541	594	21,400	21,500	815	772	879	27,400	27,500	1,079	1,036	1,197
15,500	15,600	555	544	598	21,500	21,600	819	776	884	27,500	27,600	1,083	1,040	1,202
15,600	15,700	560	548	603	21,600	21,700	824	781	890	27,600	27,700	1,088	1,045	1,208
15,700	15,800	564	551	607	21,700	21,800	828	785	895	27,700	27,800	1,092	1,049	1,213
15,800	15,900	569	555	611	21,800	21,900	833	790	900	27,800	27,900	1,097	1,054	1,218
15,900	16,000	573	558	616	21,900	22,000	837	794	906	27,900	28,000	1,101	1,058	1,224
16,000					22,000					28,000				
16,000	16,100	577	562	620	22,000	22,100	841	798	911	28,000	28,100	1,105	1,062	1,229
16,100	16,200	582	565	625	22,100	22,200	846	803	916	28,100	28,200	1,110	1,067	1,234
16,200	16,300	586	569	629	22,200	22,300	850	807	921	28,200	28,300	1,114	1,071	1,239
16,300	16,400	591	572	633	22,300	22,400	855	812	927	28,300	28,400	1,119	1,076	1,245
16,400	16,500	595	576	638	22,400	22,500	859	816	932	28,400	28,500	1,123	1,080	1,250
16,500	16,600	599	579	642	22,500	22,600	863	820	937	28,500	28,600	1,127	1,084	1,255
16,600	16,700	604	583	647	22,600	22,700	868	825	943	28,600	28,700	1,132	1,089	1,261
16,700	16,800	608	586	651	22,700	22,800	872	829	948	28,700	28,800	1,137	1,093	1,266
16,800	16,900	613	590	655	22,800	22,900	877	834	953	28,800	28,900	1,142	1,098	1,271
16,900	17,000	617	593	660	22,900	23,000	881	838	959	28,900	29,000	1,148	1,102	1,277

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
29,000					35,000					41,000				
29,000	29,100	1,153	1,106	1,282	35,000	35,100	1,471	1,370	1,600	41,000	41,100	1,789	1,660	1,918
29,100	29,200	1,158	1,111	1,287	35,100	35,200	1,476	1,375	1,605	41,100	41,200	1,794	1,665	1,923
29,200	29,300	1,164	1,115	1,292	35,200	35,300	1,482	1,379	1,610	41,200	41,300	1,800	1,671	1,928
29,300	29,400	1,169	1,120	1,298	35,300	35,400	1,487	1,384	1,616	41,300	41,400	1,805	1,676	1,934
29,400	29,500	1,174	1,124	1,303	35,400	35,500	1,492	1,388	1,621	41,400	41,500	1,810	1,681	1,939
29,500	29,600	1,180	1,128	1,308	35,500	35,600	1,498	1,392	1,626	41,500	41,600	1,816	1,687	1,944
29,600	29,700	1,185	1,133	1,314	35,600	35,700	1,503	1,397	1,632	41,600	41,700	1,821	1,692	1,950
29,700	29,800	1,190	1,137	1,319	35,700	35,800	1,508	1,401	1,637	41,700	41,800	1,826	1,697	1,955
29,800	29,900	1,195	1,142	1,324	35,800	35,900	1,513	1,406	1,642	41,800	41,900	1,831	1,703	1,960
29,900	30,000	1,201	1,146	1,330	35,900	36,000	1,519	1,410	1,648	41,900	42,000	1,837	1,708	1,966
30,000					36,000					42,000				
30,000	30,100	1,206	1,150	1,335	36,000	36,100	1,524	1,414	1,653	42,000	42,100	1,842	1,713	1,971
30,100	30,200	1,211	1,155	1,340	36,100	36,200	1,529	1,419	1,658	42,100	42,200	1,847	1,718	1,976
30,200	30,300	1,217	1,159	1,345	36,200	36,300	1,535	1,423	1,663	42,200	42,300	1,853	1,724	1,981
30,300	30,400	1,222	1,164	1,351	36,300	36,400	1,540	1,428	1,669	42,300	42,400	1,858	1,729	1,987
30,400	30,500	1,227	1,168	1,356	36,400	36,500	1,545	1,432	1,674	42,400	42,500	1,863	1,734	1,992
30,500	30,600	1,233	1,172	1,361	36,500	36,600	1,551	1,436	1,679	42,500	42,600	1,869	1,740	1,997
30,600	30,700	1,238	1,177	1,367	36,600	36,700	1,556	1,441	1,685	42,600	42,700	1,874	1,745	2,003
30,700	30,800	1,243	1,181	1,372	36,700	36,800	1,561	1,445	1,690	42,700	42,800	1,879	1,750	2,008
30,800	30,900	1,248	1,186	1,377	36,800	36,900	1,566	1,450	1,695	42,800	42,900	1,884	1,756	2,013
30,900	31,000	1,254	1,190	1,383	36,900	37,000	1,572	1,454	1,701	42,900	43,000	1,890	1,761	2,019
31,000					37,000					43,000				
31,000	31,100	1,259	1,194	1,388	37,000	37,100	1,577	1,458	1,706	43,000	43,100	1,895	1,766	2,024
31,100	31,200	1,264	1,199	1,393	37,100	37,200	1,582	1,463	1,711	43,100	43,200	1,900	1,771	2,029
31,200	31,300	1,270	1,203	1,398	37,200	37,300	1,588	1,467	1,716	43,200	43,300	1,906	1,777	2,034
31,300	31,400	1,275	1,208	1,404	37,300	37,400	1,593	1,472	1,722	43,300	43,400	1,911	1,782	2,040
31,400	31,500	1,280	1,212	1,409	37,400	37,500	1,598	1,476	1,727	43,400	43,500	1,916	1,787	2,045
31,500	31,600	1,286	1,216	1,414	37,500	37,600	1,604	1,480	1,732	43,500	43,600	1,922	1,793	2,050
31,600	31,700	1,291	1,221	1,420	37,600	37,700	1,609	1,485	1,738	43,600	43,700	1,927	1,798	2,056
31,700	31,800	1,296	1,225	1,425	37,700	37,800	1,614	1,489	1,743	43,700	43,800	1,932	1,803	2,061
31,800	31,900	1,301	1,230	1,430	37,800	37,900	1,619	1,494	1,748	43,800	43,900	1,937	1,809	2,066
31,900	32,000	1,307	1,234	1,436	37,900	38,000	1,625	1,498	1,754	43,900	44,000	1,943	1,814	2,072
32,000					38,000					44,000				
32,000	32,100	1,312	1,238	1,441	38,000	38,100	1,630	1,502	1,759	44,000	44,100	1,948	1,819	2,077
32,100	32,200	1,317	1,243	1,446	38,100	38,200	1,635	1,507	1,764	44,100	44,200	1,953	1,824	2,082
32,200	32,300	1,323	1,247	1,451	38,200	38,300	1,641	1,512	1,769	44,200	44,300	1,959	1,830	2,087
32,300	32,400	1,328	1,252	1,457	38,300	38,400	1,646	1,517	1,775	44,300	44,400	1,964	1,835	2,093
32,400	32,500	1,333	1,256	1,462	38,400	38,500	1,651	1,522	1,780	44,400	44,500	1,969	1,840	2,098
32,500	32,600	1,339	1,260	1,467	38,500	38,600	1,657	1,528	1,785	44,500	44,600	1,975	1,846	2,103
32,600	32,700	1,344	1,265	1,473	38,600	38,700	1,662	1,533	1,791	44,600	44,700	1,980	1,851	2,109
32,700	32,800	1,349	1,269	1,478	38,700	38,800	1,667	1,538	1,796	44,700	44,800	1,985	1,856	2,114
32,800	32,900	1,354	1,274	1,483	38,800	38,900	1,672	1,544	1,801	44,800	44,900	1,990	1,862	2,119
32,900	33,000	1,360	1,278	1,489	38,900	39,000	1,678	1,549	1,807	44,900	45,000	1,996	1,867	2,125
33,000					39,000					45,000				
33,000	33,100	1,365	1,282	1,494	39,000	39,100	1,683	1,554	1,812	45,000	45,100	2,001	1,872	2,130
33,100	33,200	1,370	1,287	1,499	39,100	39,200	1,688	1,559	1,817	45,100	45,200	2,006	1,877	2,135
33,200	33,300	1,376	1,291	1,504	39,200	39,300	1,694	1,565	1,822	45,200	45,300	2,012	1,883	2,140
33,300	33,400	1,381	1,296	1,510	39,300	39,400	1,699	1,570	1,828	45,300	45,400	2,017	1,888	2,146
33,400	33,500	1,386	1,300	1,515	39,400	39,500	1,704	1,575	1,833	45,400	45,500	2,022	1,893	2,151
33,500	33,600	1,392	1,304	1,520	39,500	39,600	1,710	1,581	1,838	45,500	45,600	2,028	1,899	2,156
33,600	33,700	1,397	1,309	1,526	39,600	39,700	1,715	1,586	1,844	45,600	45,700	2,033	1,904	2,162
33,700	33,800	1,402	1,313	1,531	39,700	39,800	1,720	1,591	1,849	45,700	45,800	2,038	1,909	2,167
33,800	33,900	1,407	1,318	1,536	39,800	39,900	1,725	1,597	1,854	45,800	45,900	2,043	1,915	2,172
33,900	34,000	1,413	1,322	1,542	39,900	40,000	1,731	1,602	1,860	45,900	46,000	2,049	1,920	2,178
34,000					40,000					46,000				
34,000	34,100	1,418	1,326	1,547	40,000	40,100	1,736	1,607	1,865	46,000	46,100	2,054	1,925	2,183
34,100	34,200	1,423	1,331	1,552	40,100	40,200	1,741	1,612	1,870	46,100	46,200	2,059	1,930	2,188
34,200	34,300	1,429	1,335	1,557	40,200	40,300	1,747	1,618	1,875	46,200	46,300	2,065	1,936	2,193
34,300	34,400	1,434	1,340	1,563	40,300	40,400	1,752	1,623	1,881	46,300	46,400	2,070	1,941	2,199
34,400	34,500	1,439	1,344	1,568	40,400	40,500	1,757	1,628	1,886	46,400	46,500	2,075	1,946	2,204
34,500	34,600	1,445	1,348	1,573	40,500	40,600	1,763	1,634	1,891	46,500	46,600	2,081	1,952	2,209
34,600	34,700	1,450	1,353	1,579	40,600	40,700	1,768	1,639	1,897	46,600	46,700	2,086	1,957	2,215
34,700	34,800	1,455	1,357	1,584	40,700	40,800	1,773	1,644	1,902	46,700	46,800	2,091	1,962	2,220
34,800	34,900	1,460	1,362	1,589	40,800	40,900	1,778	1,650	1,907	46,800	46,900	2,096	1,968	2,225
34,900	35,000	1,466	1,366	1,595	40,900	41,000	1,784	1,655	1,913	46,900	47,000	2,102	1,973	2,231

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	2,107	1,978	2,236	53,000	53,100	2,425	2,296	2,554	59,000	59,100	2,743	2,614	2,872
47,100	47,200	2,112	1,983	2,241	53,100	53,200	2,430	2,301	2,559	59,100	59,200	2,748	2,619	2,877
47,200	47,300	2,118	1,989	2,246	53,200	53,300	2,436	2,307	2,564	59,200	59,300	2,754	2,625	2,882
47,300	47,400	2,123	1,994	2,252	53,300	53,400	2,441	2,312	2,570	59,300	59,400	2,759	2,630	2,888
47,400	47,500	2,128	1,999	2,257	53,400	53,500	2,446	2,317	2,575	59,400	59,500	2,764	2,635	2,893
47,500	47,600	2,134	2,005	2,262	53,500	53,600	2,452	2,323	2,580	59,500	59,600	2,770	2,641	2,898
47,600	47,700	2,139	2,010	2,268	53,600	53,700	2,457	2,328	2,586	59,600	59,700	2,775	2,646	2,904
47,700	47,800	2,144	2,015	2,273	53,700	53,800	2,462	2,333	2,591	59,700	59,800	2,780	2,651	2,909
47,800	47,900	2,149	2,021	2,278	53,800	53,900	2,467	2,339	2,596	59,800	59,900	2,785	2,657	2,914
47,900	48,000	2,155	2,026	2,284	53,900	54,000	2,473	2,344	2,602	59,900	60,000	2,791	2,662	2,920
48,000					54,000					60,000				
48,000	48,100	2,160	2,031	2,289	54,000	54,100	2,478	2,349	2,607	60,000	60,100	2,796	2,667	2,925
48,100	48,200	2,165	2,036	2,294	54,100	54,200	2,483	2,354	2,612	60,100	60,200	2,801	2,672	2,930
48,200	48,300	2,171	2,042	2,299	54,200	54,300	2,489	2,360	2,617	60,200	60,300	2,807	2,678	2,935
48,300	48,400	2,176	2,047	2,305	54,300	54,400	2,494	2,365	2,623	60,300	60,400	2,812	2,683	2,941
48,400	48,500	2,181	2,052	2,310	54,400	54,500	2,499	2,370	2,628	60,400	60,500	2,817	2,688	2,946
48,500	48,600	2,187	2,058	2,315	54,500	54,600	2,505	2,376	2,633	60,500	60,600	2,823	2,694	2,951
48,600	48,700	2,192	2,063	2,321	54,600	54,700	2,510	2,381	2,639	60,600	60,700	2,828	2,699	2,957
48,700	48,800	2,197	2,068	2,326	54,700	54,800	2,515	2,386	2,644	60,700	60,800	2,833	2,704	2,962
48,800	48,900	2,202	2,074	2,331	54,800	54,900	2,520	2,392	2,649	60,800	60,900	2,838	2,710	2,967
48,900	49,000	2,208	2,079	2,337	54,900	55,000	2,526	2,397	2,655	60,900	61,000	2,844	2,715	2,973
49,000					55,000					61,000				
49,000	49,100	2,213	2,084	2,342	55,000	55,100	2,531	2,402	2,660	61,000	61,100	2,849	2,720	2,978
49,100	49,200	2,218	2,089	2,347	55,100	55,200	2,536	2,407	2,665	61,100	61,200	2,854	2,725	2,983
49,200	49,300	2,224	2,095	2,352	55,200	55,300	2,542	2,413	2,670	61,200	61,300	2,860	2,731	2,988
49,300	49,400	2,229	2,100	2,358	55,300	55,400	2,547	2,418	2,676	61,300	61,400	2,865	2,736	2,994
49,400	49,500	2,234	2,105	2,363	55,400	55,500	2,552	2,423	2,681	61,400	61,500	2,870	2,741	2,999
49,500	49,600	2,240	2,111	2,368	55,500	55,600	2,558	2,429	2,686	61,500	61,600	2,876	2,747	3,004
49,600	49,700	2,245	2,116	2,374	55,600	55,700	2,563	2,434	2,692	61,600	61,700	2,881	2,752	3,010
49,700	49,800	2,250	2,121	2,379	55,700	55,800	2,568	2,439	2,697	61,700	61,800	2,886	2,757	3,015
49,800	49,900	2,255	2,127	2,384	55,800	55,900	2,573	2,445	2,702	61,800	61,900	2,891	2,763	3,020
49,900	50,000	2,261	2,132	2,390	55,900	56,000	2,579	2,450	2,708	61,900	62,000	2,897	2,768	3,026
50,000					56,000					62,000				
50,000	50,100	2,266	2,137	2,395	56,000	56,100	2,584	2,455	2,713	62,000	62,100	2,902	2,773	3,031
50,100	50,200	2,271	2,142	2,400	56,100	56,200	2,589	2,460	2,718	62,100	62,200	2,907	2,778	3,036
50,200	50,300	2,277	2,148	2,405	56,200	56,300	2,595	2,466	2,723	62,200	62,300	2,913	2,784	3,041
50,300	50,400	2,282	2,153	2,411	56,300	56,400	2,600	2,471	2,729	62,300	62,400	2,918	2,789	3,047
50,400	50,500	2,287	2,158	2,416	56,400	56,500	2,605	2,476	2,734	62,400	62,500	2,923	2,794	3,052
50,500	50,600	2,293	2,164	2,421	56,500	56,600	2,611	2,482	2,739	62,500	62,600	2,929	2,800	3,057
50,600	50,700	2,298	2,169	2,427	56,600	56,700	2,616	2,487	2,745	62,600	62,700	2,934	2,805	3,063
50,700	50,800	2,303	2,174	2,432	56,700	56,800	2,621	2,492	2,750	62,700	62,800	2,939	2,810	3,068
50,800	50,900	2,308	2,180	2,437	56,800	56,900	2,626	2,498	2,755	62,800	62,900	2,944	2,816	3,073
50,900	51,000	2,314	2,185	2,443	56,900	57,000	2,632	2,503	2,761	62,900	63,000	2,950	2,821	3,079
51,000					57,000					63,000				
51,000	51,100	2,319	2,190	2,448	57,000	57,100	2,637	2,508	2,766	63,000	63,100	2,955	2,826	3,084
51,100	51,200	2,324	2,195	2,453	57,100	57,200	2,642	2,513	2,771	63,100	63,200	2,960	2,831	3,089
51,200	51,300	2,330	2,201	2,458	57,200	57,300	2,648	2,519	2,776	63,200	63,300	2,966	2,837	3,094
51,300	51,400	2,335	2,206	2,464	57,300	57,400	2,653	2,524	2,782	63,300	63,400	2,971	2,842	3,100
51,400	51,500	2,340	2,211	2,469	57,400	57,500	2,658	2,529	2,787	63,400	63,500	2,976	2,847	3,105
51,500	51,600	2,346	2,217	2,474	57,500	57,600	2,664	2,535	2,792	63,500	63,600	2,982	2,853	3,110
51,600	51,700	2,351	2,222	2,480	57,600	57,700	2,669	2,540	2,798	63,600	63,700	2,987	2,858	3,116
51,700	51,800	2,356	2,227	2,485	57,700	57,800	2,674	2,545	2,803	63,700	63,800	2,992	2,863	3,121
51,800	51,900	2,361	2,233	2,490	57,800	57,900	2,679	2,551	2,808	63,800	63,900	2,997	2,869	3,126
51,900	52,000	2,367	2,238	2,496	57,900	58,000	2,685	2,556	2,814	63,900	64,000	3,003	2,874	3,132
52,000					58,000					64,000				
52,000	52,100	2,372	2,243	2,501	58,000	58,100	2,690	2,561	2,819	64,000	64,100	3,008	2,879	3,137
52,100	52,200	2,377	2,248	2,506	58,100	58,200	2,695	2,566	2,824	64,100	64,200	3,013	2,884	3,142
52,200	52,300	2,383	2,254	2,511	58,200	58,300	2,701	2,572	2,829	64,200	64,300	3,019	2,890	3,147
52,300	52,400	2,388	2,259	2,517	58,300	58,400	2,706	2,577	2,835	64,300	64,400	3,024	2,895	3,153
52,400	52,500	2,393	2,264	2,522	58,400	58,500	2,711	2,582	2,840	64,400	64,500	3,029	2,900	3,158
52,500	52,600	2,399	2,270	2,527	58,500	58,600	2,717	2,588	2,845	64,500	64,600	3,035	2,906	3,163
52,600	52,700	2,404	2,275	2,533	58,600	58,700	2,722	2,593	2,851	64,600	64,700	3,040	2,911	3,169
52,700	52,800	2,409	2,280	2,538	58,700	58,800	2,727	2,598	2,856	64,700	64,800	3,045	2,916	3,174
52,800	52,900	2,414	2,286	2,543	58,800	58,900	2,732	2,604	2,861	64,800	64,900	3,050	2,922	3,179
52,900	53,000	2,420	2,291	2,549	58,900	59,000	2,738	2,609	2,867	64,900	65,000	3,056	2,927	3,185

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
65,000					71,000					77,000				
65,000	65,100	3,061	2,932	3,190	71,000	71,100	3,379	3,250	3,508	77,000	77,100	3,697	3,568	3,826
65,100	65,200	3,066	2,937	3,195	71,100	71,200	3,384	3,255	3,513	77,100	77,200	3,702	3,573	3,831
65,200	65,300	3,072	2,943	3,200	71,200	71,300	3,390	3,261	3,518	77,200	77,300	3,708	3,579	3,836
65,300	65,400	3,077	2,948	3,206	71,300	71,400	3,395	3,266	3,524	77,300	77,400	3,713	3,584	3,842
65,400	65,500	3,082	2,953	3,211	71,400	71,500	3,400	3,271	3,529	77,400	77,500	3,718	3,589	3,847
65,500	65,600	3,088	2,959	3,216	71,500	71,600	3,406	3,277	3,534	77,500	77,600	3,724	3,595	3,852
65,600	65,700	3,093	2,964	3,222	71,600	71,700	3,411	3,282	3,540	77,600	77,700	3,729	3,600	3,858
65,700	65,800	3,098	2,969	3,227	71,700	71,800	3,416	3,287	3,545	77,700	77,800	3,734	3,605	3,863
65,800	65,900	3,103	2,975	3,232	71,800	71,900	3,421	3,293	3,550	77,800	77,900	3,739	3,611	3,868
65,900	66,000	3,109	2,980	3,238	71,900	72,000	3,427	3,298	3,556	77,900	78,000	3,745	3,616	3,874
66,000					72,000					78,000				
66,000	66,100	3,114	2,985	3,243	72,000	72,100	3,432	3,303	3,561	78,000	78,100	3,750	3,621	3,879
66,100	66,200	3,119	2,990	3,248	72,100	72,200	3,437	3,308	3,566	78,100	78,200	3,755	3,626	3,884
66,200	66,300	3,125	2,996	3,253	72,200	72,300	3,443	3,314	3,571	78,200	78,300	3,761	3,632	3,889
66,300	66,400	3,130	3,001	3,259	72,300	72,400	3,448	3,319	3,577	78,300	78,400	3,766	3,637	3,895
66,400	66,500	3,135	3,006	3,264	72,400	72,500	3,453	3,324	3,582	78,400	78,500	3,771	3,642	3,900
66,500	66,600	3,141	3,012	3,269	72,500	72,600	3,459	3,330	3,587	78,500	78,600	3,777	3,648	3,905
66,600	66,700	3,146	3,017	3,275	72,600	72,700	3,464	3,335	3,593	78,600	78,700	3,782	3,653	3,911
66,700	66,800	3,151	3,022	3,280	72,700	72,800	3,469	3,340	3,598	78,700	78,800	3,787	3,658	3,916
66,800	66,900	3,156	3,028	3,285	72,800	72,900	3,474	3,346	3,603	78,800	78,900	3,792	3,664	3,921
66,900	67,000	3,162	3,033	3,291	72,900	73,000	3,480	3,351	3,609	78,900	79,000	3,798	3,669	3,927
67,000					73,000					79,000				
67,000	67,100	3,167	3,038	3,296	73,000	73,100	3,485	3,356	3,614	79,000	79,100	3,803	3,674	3,932
67,100	67,200	3,172	3,043	3,301	73,100	73,200	3,490	3,361	3,619	79,100	79,200	3,808	3,679	3,937
67,200	67,300	3,178	3,049	3,306	73,200	73,300	3,496	3,367	3,624	79,200	79,300	3,814	3,685	3,942
67,300	67,400	3,183	3,054	3,312	73,300	73,400	3,501	3,372	3,630	79,300	79,400	3,819	3,690	3,948
67,400	67,500	3,188	3,059	3,317	73,400	73,500	3,506	3,377	3,635	79,400	79,500	3,824	3,695	3,953
67,500	67,600	3,194	3,065	3,322	73,500	73,600	3,512	3,383	3,640	79,500	79,600	3,830	3,701	3,958
67,600	67,700	3,199	3,070	3,328	73,600	73,700	3,517	3,388	3,646	79,600	79,700	3,835	3,706	3,964
67,700	67,800	3,204	3,075	3,333	73,700	73,800	3,522	3,393	3,651	79,700	79,800	3,840	3,711	3,969
67,800	67,900	3,209	3,081	3,338	73,800	73,900	3,527	3,399	3,656	79,800	79,900	3,845	3,717	3,974
67,900	68,000	3,215	3,086	3,344	73,900	74,000	3,533	3,404	3,662	79,900	80,000	3,851	3,722	3,980
68,000					74,000					80,000				
68,000	68,100	3,220	3,091	3,349	74,000	74,100	3,538	3,409	3,667	80,000	80,100	3,856	3,727	3,985
68,100	68,200	3,225	3,096	3,354	74,100	74,200	3,543	3,414	3,672	80,100	80,200	3,861	3,732	3,990
68,200	68,300	3,231	3,102	3,359	74,200	74,300	3,549	3,420	3,677	80,200	80,300	3,867	3,738	3,995
68,300	68,400	3,236	3,107	3,365	74,300	74,400	3,554	3,425	3,683	80,300	80,400	3,872	3,743	4,001
68,400	68,500	3,241	3,112	3,370	74,400	74,500	3,559	3,430	3,688	80,400	80,500	3,877	3,748	4,006
68,500	68,600	3,247	3,118	3,375	74,500	74,600	3,565	3,436	3,693	80,500	80,600	3,883	3,754	4,011
68,600	68,700	3,252	3,123	3,381	74,600	74,700	3,570	3,441	3,699	80,600	80,700	3,888	3,759	4,017
68,700	68,800	3,257	3,128	3,386	74,700	74,800	3,575	3,446	3,704	80,700	80,800	3,893	3,764	4,022
68,800	68,900	3,262	3,134	3,391	74,800	74,900	3,580	3,452	3,709	80,800	80,900	3,898	3,770	4,027
68,900	69,000	3,268	3,139	3,397	74,900	75,000	3,586	3,457	3,715	80,900	81,000	3,904	3,775	4,033
69,000					75,000					81,000				
69,000	69,100	3,273	3,144	3,402	75,000	75,100	3,591	3,462	3,720	81,000	81,100	3,909	3,780	4,038
69,100	69,200	3,278	3,149	3,407	75,100	75,200	3,596	3,467	3,725	81,100	81,200	3,914	3,785	4,043
69,200	69,300	3,284	3,155	3,412	75,200	75,300	3,602	3,473	3,730	81,200	81,300	3,920	3,791	4,048
69,300	69,400	3,289	3,160	3,418	75,300	75,400	3,607	3,478	3,736	81,300	81,400	3,925	3,796	4,054
69,400	69,500	3,294	3,165	3,423	75,400	75,500	3,612	3,483	3,741	81,400	81,500	3,930	3,801	4,059
69,500	69,600	3,300	3,171	3,428	75,500	75,600	3,618	3,489	3,746	81,500	81,600	3,936	3,807	4,064
69,600	69,700	3,305	3,176	3,434	75,600	75,700	3,623	3,494	3,752	81,600	81,700	3,941	3,812	4,070
69,700	69,800	3,310	3,181	3,439	75,700	75,800	3,628	3,499	3,757	81,700	81,800	3,946	3,817	4,075
69,800	69,900	3,315	3,187	3,444	75,800	75,900	3,633	3,505	3,762	81,800	81,900	3,951	3,823	4,080
69,900	70,000	3,321	3,192	3,450	75,900	76,000	3,639	3,510	3,768	81,900	82,000	3,957	3,828	4,086
70,000					76,000					82,000				
70,000	70,100	3,326	3,197	3,455	76,000	76,100	3,644	3,515	3,773	82,000	82,100	3,962	3,833	4,091
70,100	70,200	3,331	3,202	3,460	76,100	76,200	3,649	3,520	3,778	82,100	82,200	3,967	3,838	4,096
70,200	70,300	3,337	3,208	3,465	76,200	76,300	3,655	3,526	3,783	82,200	82,300	3,973	3,844	4,101
70,300	70,400	3,342	3,213	3,471	76,300	76,400	3,660	3,531	3,789	82,300	82,400	3,978	3,849	4,107
70,400	70,500	3,347	3,218	3,476	76,400	76,500	3,665	3,536	3,794	82,400	82,500	3,983	3,854	4,112
70,500	70,600	3,353	3,224	3,481	76,500	76,600	3,671	3,542	3,799	82,500	82,600	3,989	3,860	4,117
70,600	70,700	3,358	3,229	3,487	76,600	76,700	3,676	3,547	3,805	82,600	82,700	3,994	3,865	4,123
70,700	70,800	3,363	3,234	3,492	76,700	76,800	3,681	3,552	3,810	82,700	82,800	3,999	3,870	4,128
70,800	70,900	3,368	3,240	3,497	76,800	76,900	3,686	3,558	3,815	82,800	82,900	4,004	3,876	4,133
70,900	71,000	3,374	3,245	3,503	76,900	77,000	3,692	3,563	3,821	82,900	83,000	4,010	3,881	4,139

Continued on next page

If line 37 is –		And you are –			If line 37 is –		And you are –			If line 37 is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or 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	4,015	3,886	4,144	89,000	89,100	4,333	4,204	4,462	95,000	95,100	4,651	4,522	4,780
83,100	83,200	4,020	3,891	4,149	89,100	89,200	4,338	4,209	4,467	95,100	95,200	4,656	4,527	4,785
83,200	83,300	4,026	3,897	4,154	89,200	89,300	4,344	4,215	4,472	95,200	95,300	4,662	4,533	4,790
83,300	83,400	4,031	3,902	4,160	89,300	89,400	4,349	4,220	4,478	95,300	95,400	4,667	4,538	4,796
83,400	83,500	4,036	3,907	4,165	89,400	89,500	4,354	4,225	4,483	95,400	95,500	4,672	4,543	4,801
83,500	83,600	4,042	3,913	4,170	89,500	89,600	4,360	4,231	4,488	95,500	95,600	4,678	4,549	4,806
83,600	83,700	4,047	3,918	4,176	89,600	89,700	4,365	4,236	4,494	95,600	95,700	4,683	4,554	4,812
83,700	83,800	4,052	3,923	4,181	89,700	89,800	4,370	4,241	4,499	95,700	95,800	4,688	4,559	4,817
83,800	83,900	4,057	3,929	4,186	89,800	89,900	4,375	4,247	4,504	95,800	95,900	4,693	4,565	4,822
83,900	84,000	4,063	3,934	4,192	89,900	90,000	4,381	4,252	4,510	95,900	96,000	4,699	4,570	4,828
84,000					90,000					96,000				
84,000	84,100	4,068	3,939	4,197	90,000	90,100	4,386	4,257	4,515	96,000	96,100	4,704	4,575	4,833
84,100	84,200	4,073	3,944	4,202	90,100	90,200	4,391	4,262	4,520	96,100	96,200	4,709	4,580	4,838
84,200	84,300	4,079	3,950	4,207	90,200	90,300	4,397	4,268	4,525	96,200	96,300	4,715	4,586	4,843
84,300	84,400	4,084	3,955	4,213	90,300	90,400	4,402	4,273	4,531	96,300	96,400	4,720	4,591	4,849
84,400	84,500	4,089	3,960	4,218	90,400	90,500	4,407	4,278	4,536	96,400	96,500	4,725	4,596	4,854
84,500	84,600	4,095	3,966	4,223	90,500	90,600	4,413	4,284	4,541	96,500	96,600	4,731	4,602	4,859
84,600	84,700	4,100	3,971	4,229	90,600	90,700	4,418	4,289	4,547	96,600	96,700	4,736	4,607	4,865
84,700	84,800	4,105	3,976	4,234	90,700	90,800	4,423	4,294	4,552	96,700	96,800	4,741	4,612	4,870
84,800	84,900	4,110	3,982	4,239	90,800	90,900	4,428	4,300	4,557	96,800	96,900	4,746	4,618	4,875
84,900	85,000	4,116	3,987	4,245	90,900	91,000	4,434	4,305	4,563	96,900	97,000	4,752	4,623	4,881
85,000					91,000					97,000				
85,000	85,100	4,121	3,992	4,250	91,000	91,100	4,439	4,310	4,568	97,000	97,100	4,757	4,628	4,886
85,100	85,200	4,126	3,997	4,255	91,100	91,200	4,444	4,315	4,573	97,100	97,200	4,762	4,633	4,891
85,200	85,300	4,132	4,003	4,260	91,200	91,300	4,450	4,321	4,578	97,200	97,300	4,768	4,639	4,896
85,300	85,400	4,137	4,008	4,266	91,300	91,400	4,455	4,326	4,584	97,300	97,400	4,773	4,644	4,902
85,400	85,500	4,142	4,013	4,271	91,400	91,500	4,460	4,331	4,589	97,400	97,500	4,778	4,649	4,907
85,500	85,600	4,148	4,019	4,276	91,500	91,600	4,466	4,337	4,594	97,500	97,600	4,784	4,655	4,912
85,600	85,700	4,153	4,024	4,282	91,600	91,700	4,471	4,342	4,600	97,600	97,700	4,789	4,660	4,918
85,700	85,800	4,158	4,029	4,287	91,700	91,800	4,476	4,347	4,605	97,700	97,800	4,794	4,665	4,923
85,800	85,900	4,163	4,035	4,292	91,800	91,900	4,481	4,353	4,610	97,800	97,900	4,799	4,671	4,928
85,900	86,000	4,169	4,040	4,298	91,900	92,000	4,487	4,358	4,616	97,900	98,000	4,805	4,676	4,934
86,000					92,000					98,000				
86,000	86,100	4,174	4,045	4,303	92,000	92,100	4,492	4,363	4,621	98,000	98,100	4,810	4,681	4,939
86,100	86,200	4,179	4,050	4,308	92,100	92,200	4,497	4,368	4,626	98,100	98,200	4,815	4,686	4,944
86,200	86,300	4,185	4,056	4,313	92,200	92,300	4,503	4,374	4,631	98,200	98,300	4,821	4,692	4,949
86,300	86,400	4,190	4,061	4,319	92,300	92,400	4,508	4,379	4,637	98,300	98,400	4,826	4,697	4,955
86,400	86,500	4,195	4,066	4,324	92,400	92,500	4,513	4,384	4,642	98,400	98,500	4,831	4,702	4,960
86,500	86,600	4,201	4,072	4,329	92,500	92,600	4,519	4,390	4,647	98,500	98,600	4,837	4,708	4,965
86,600	86,700	4,206	4,077	4,335	92,600	92,700	4,524	4,395	4,653	98,600	98,700	4,842	4,713	4,971
86,700	86,800	4,211	4,082	4,340	92,700	92,800	4,529	4,400	4,658	98,700	98,800	4,847	4,718	4,976
86,800	86,900	4,216	4,088	4,345	92,800	92,900	4,534	4,406	4,663	98,800	98,900	4,852	4,724	4,981
86,900	87,000	4,222	4,093	4,351	92,900	93,000	4,540	4,411	4,669	98,900	99,000	4,858	4,729	4,987
87,000					93,000					99,000				
87,000	87,100	4,227	4,098	4,356	93,000	93,100	4,545	4,416	4,674	99,000	99,100	4,863	4,734	4,992
87,100	87,200	4,232	4,103	4,361	93,100	93,200	4,550	4,421	4,679	99,100	99,200	4,868	4,739	4,997
87,200	87,300	4,238	4,109	4,366	93,200	93,300	4,556	4,427	4,684	99,200	99,300	4,874	4,745	5,002
87,300	87,400	4,243	4,114	4,372	93,300	93,400	4,561	4,432	4,690	99,300	99,400	4,879	4,750	5,008
87,400	87,500	4,248	4,119	4,377	93,400	93,500	4,566	4,437	4,695	99,400	99,500	4,884	4,755	5,013
87,500	87,600	4,254	4,125	4,382	93,500	93,600	4,572	4,443	4,700	99,500	99,600	4,890	4,761	5,018
87,600	87,700	4,259	4,130	4,388	93,600	93,700	4,577	4,448	4,706	99,600	99,700	4,895	4,766	5,024
87,700	87,800	4,264	4,135	4,393	93,700	93,800	4,582	4,453	4,711	99,700	99,800	4,900	4,771	5,029
87,800	87,900	4,269	4,141	4,398	93,800	93,900	4,587	4,459	4,716	99,800	99,900	4,905	4,777	5,034
87,900	88,000	4,275	4,146	4,404	93,900	94,000	4,593	4,464	4,722	99,900	100,000	4,911	4,782	5,040
88,000					94,000									
88,000	88,100	4,280	4,151	4,409	94,000	94,100	4,598	4,469	4,727	<div style="border: 2px solid black; border-radius: 20px; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 57</p> </div>				
88,100	88,200	4,285	4,156	4,414	94,100	94,200	4,603	4,474	4,732					
88,200	88,300	4,291	4,162	4,419	94,200	94,300	4,609	4,480	4,737					
88,300	88,400	4,296	4,167	4,425	94,300	94,400	4,614	4,485	4,743					
88,400	88,500	4,301	4,172	4,430	94,400	94,500	4,619	4,490	4,748					
88,500	88,600	4,307	4,178	4,435	94,500	94,600	4,625	4,496	4,753					
88,600	88,700	4,312	4,183	4,441	94,600	94,700	4,630	4,501	4,759					
88,700	88,800	4,317	4,188	4,446	94,700	94,800	4,635	4,506	4,764					
88,800	88,900	4,322	4,194	4,451	94,800	94,900	4,640	4,512	4,769					
88,900	89,000	4,328	4,199	4,457	94,900	95,000	4,646	4,517	4,775					

2024 Tax Computation Worksheet – Line 38

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 37	(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 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$315,310	\$	x 5.3% (.053)	\$	\$ 386.64	\$
\$315,310 or over	\$	x 7.65% (.0765)	\$	\$7,796.43	\$

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 37	(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 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$420,420	\$	x 5.3% (.053)	\$	\$ 515.52	\$
\$420,420 or over	\$	x 7.65% (.0765)	\$	\$10,395.39	\$

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 37	(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 38
Taxable income. If line 37 is –					
At least \$100,000 but less than \$210,210	\$	x 5.3% (.053)	\$	\$ 257.76	\$
\$210,210 or over	\$	x 7.65% (.0765)	\$	\$5,197.70	\$

WISCONSIN SCHOOL DISTRICT NUMBER

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, 2024. If you moved out of Wisconsin during 2024, 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.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

- 1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to SECTION II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to consider in determining your school district number:

- 1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

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

Table with 12 columns: School District, No., School District, No., School District, No., School District, No., School District, No., School District, No. Lists various Wisconsin school districts and their corresponding numbers.

*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

Table with 12 columns: School District, No., School District, No., School District, No., School District, No., School District, No., School District, No. Lists elementary school districts and their corresponding numbers.

Page		Page		Page
	ABLE accounts	22, 26		
	Address, where to file	7		
	Adoption expenses	26		
	Age	11		
	Aliens	3, 14, 15, 27		
	Alimony	19, 25		
	Amended returns	7, 8, 14, 44, 45, 46		
	Amount you owe	46		
	Archer MSA deduction	26		
	Armed forces personnel	3		
	Assembling your return	6		
	Basis of assets	20, 22, 27		
	Business income or loss	19		
	Business moving expenses	22		
	Capital gain and loss	20		
	College savings accounts	22, 26		
	Column A and B instructions	16		
	Combat zone death	26		
	Copies of prior returns	12		
	Credit card payments	46		
	Credits			
	Additional Child and Dependent Care	30		
	Angel Investment	10, 36, 38		
	Biodiesel fuel production	35		
	Blind worker transportation services	30		
	Business development	23, 44, 45		
	Capital investment	23, 35		
	Community rehabilitation program	23, 35		
	Dairy and livestock farm investment	35		
	Development zones	23, 35		
	Early stage seed investment	10, 36, 38		
	Earned income	40		
	Economic development	23, 36		
	Electronic medical records	36		
	Electronics and information technology manufacturing zone	23, 44, 45		
	Employee college savings account contribution	23, 35		
	Enterprise zone jobs	23, 44, 45		
	Ethanol and biodiesel fuel pump	35		
	Farmland preservation	23, 40		
	Health insurance risk-sharing	35		
	Historic rehabilitation	9, 10, 35, 38		
	Homestead	41, 45		
	Internet equipment	36		
	Itemized deduction	29		
	Low-income housing	10, 35, 38		
	Manufacturer's sales tax	35		
	Manufacturing and agriculture	23, 35		
	Manufacturing investment	35		
	Married couple	34		
	Opportunity zone investment	35		
	Postsecondary education	35		
	Repayment	40		
	Research	23, 35, 44		
	School property tax	31		
	Tax paid to another state	36		
	Credits (continued)			
	Technology zone	35		
	Veteran employment	35		
	Veterans and surviving spouses			
	property tax	41		
	Water consumption	35		
	Working families	34		
	Death of a taxpayer	12		
	Dependents	4, 28		
	Differences in federal and Wisconsin law	16		
	Disability income exclusion	17, 27		
	Disaster relief work	4, 17, 19		
	Disregarded entity	7		
	Dividend income	18		
	Domicile	3		
	Donations	37		
	Educator expenses	23		
	Electronic filing	6		
	Estimated tax	11, 39, 45		
	Exemptions	28		
	Extension of time to file	5		
	Farm income or loss	22		
	Farm loss carryover	27		
	Filing assistance	13		
	Filing status	15		
	Forms-where to get	13		
	Health savings accounts	23		
	Income taxed by Wisconsin	4		
	Installment payments	47		
	Insurance policy sale	27		
	Interest income	18		
	Internal Revenue Service adjustments and amended returns	11		
	Internet address	13		
	IRA deduction	25		
	IRA distributions	20		
	Jury duty pay	26		
	Legal residence (domicile) questionnaire	16, 60		
	Long-term care insurance	26, 29		
	Lump-sum distributions	21, 22		
	Marital property income	23, 27		
	Medical care insurance	26, 29		
	Military pay	26		
	Modifications	22, 26		
	Moving expenses	23		
	Name and address	14		
	Net operating loss	27		
	Olympic medals and prize money	26, 27		
	Operation Enduring Sentinel	6, 14		
	Organ donation	27, 37		
	Other adjustments	26		
	Other gains or losses	20		
	Other income	22		
	Partnership, trust, or estate	21		
	Passive foreign investment company	22		
	Penalties			
	Early withdrawal	25		
	Fraudulent or reckless claim	11		
	Inconsistent estate basis	38		
	Not filing or filing incorrect return	11		
	Other	38		
	Retirement plans, IRAs, and MSAs	38		
	Selling assets purchased from related person	38		
	Pensions and annuities	21		
	Physician or psychiatrist grant	27		
	Private delivery services	7		
	Private school tuition	26		
	Publications	13		
	Railroad retirement benefits	26		
	Ratio	27		
	Recoveries of federal itemized deductions	27		
	Refund	7, 8, 44		
	Refunds, state income taxes	19		
	Related entity expenses	22, 27		
	Related party sales	27, 38		
	Rents, royalties, partnerships, estates, trusts, etc.	21		
	Repayment of income previously taxed	27		
	Repayment of SUB benefits	26		
	Reservists, performing artists and fee-basis government officials	23		
	Residence, sale of	20		
	Resident status	3, 16		
	Retirement benefits	21, 26		
	Rounding to whole dollars	17		
	Sales and use tax due	36		
	School district number	15, 58		
	Self-employed health insurance	25		
	Self-employed SEP and SIMPLE, etc.	24		
	Self-employment tax, deduction	24		
	Sign your return	47		
	Social security benefits	22		
	Social security number	14		
	Special conditions	14		
	Standard deduction	28, 48		
	Student loan interest	26		
	Tax	29		
	Tax district	15		
	Tax period	14		
	Tax-option (S) corporation	21		
	Tax table	51		
	Third party designee	47		
	Tips on paper filing	6		
	Tuition and fees	26		
	Underpayment interest	45		
	Unemployment compensation	22		
	Wages, residents of Illinois, Indiana, Kentucky, or Michigan	17		
	Wages, salaries, tips, etc.	17		
	When to file	5		
	Where to file	7		
	Which form to file	5		
	Who must file	4		
	Withholding	38		

Legal Residence (Domicile) Questionnaire

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, include 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 2024. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during 2024; have not moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during or before 2024; have moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence to Wisconsin from _____ (state or country) on _____ (date) during 2024; 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 2024. Resident of _____
<i>(Nonresident alien; please indicate country)</i> |

If you changed your legal residence from Wisconsin during 2023 or 2024 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 2024 tax returns, please explain. _____