

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2024, or other tax year beginning _____, 2024 ending _____, 20____.

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

NOTE

DO NOT STAPLE

PAPER CLIP withholding statements here

Form fields for names and social security numbers: Your legal last name, Legal first name, M.I., Your social security number, Spouse's legal last name, Spouse's legal first name, M.I., Spouse's social security number.

Form fields for address: Home address (number and street), Apt. no., City or post office, State, Zip code, Foreign Country, Foreign province/state/country, Foreign postal code.

Tax district section: Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2024 or before leaving Wisconsin (nonresidents leave blank). City, village, or town [] City [] Village [] Town

Filing status

Filing status options: [] Single, [] Married filing joint return (even if only one had income), [] Married filing separate return. Fill in spouse's SSN above and full name here, [] Head of household, NOT married (see page 15), [] Head of household, married (see page 15) If married, fill in spouse's SSN above and full name here.

County of []

School district number See page 58 []

Special conditions [] Form 804 filed with return (see page 12)

Resident status Check the status that applies

Resident status options: You Spouse, [] Full-year resident of Wisconsin, [] Nonresident of Wisconsin; state of residence [] (2-letter state abbreviation), [] Part-year resident of Wisconsin from [] to []

Note: Complete residence questionnaire, page 60



PAPER CLIP check or money order here

L-0601

Income tax table with columns: Income, Print numbers like this (0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows include Wages, salaries, tips, etc.; Taxable interest; Ordinary dividends; Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses); IRA distributions; Pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation; Social security benefits; Other income (see page 22); Combine lines 1 through 15.

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses	.00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	.00	.00
19	Health savings account deduction	.00	.00
20	Moving expenses for members of the armed forces	.00	.00
21	Deductible part of self-employment tax	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans	.00	.00
23	Self-employed health insurance deduction	.00	.00
24	Penalty on early withdrawal of savings	.00	.00
25	Alimony paid	.00	.00
26	IRA deduction	.00	.00
27	Student loan interest deduction	.00	.00
28	Other adjustments (see page 26). Include Schedule M if line 28b has an amount	.00	.00
29	Total adjustments to income. Add lines 17 through 28	.00	.00
Adjusted Gross Income			
30	Wisconsin income. Subtract line 29, column B from line 16, column B		.00
31	Federal income. Subtract line 29, column A from line 16, column A	.00	
32	Divide line 30 by line 31. Carry the decimal to four places. If amount on line 30 is more than amount on line 31, fill in 1.0000. (See page 27)		_____

Tax Computation			
33	Fill in the larger of Wisconsin income from line 30, column B or federal income from line 31, column A. But , if Wisconsin income from line 30 is zero or less, fill in 0 (zero)	33	.00
34a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 34c on page 28	34a	<input type="checkbox"/>
34b	Aliens (see page 27 to determine if you must check line 34b)	34b	<input type="checkbox"/>
34c	Find the standard deduction for amount on line 31 using table on page 48	34c	.00
35	Subtract line 34c from line 33. If line 34c is more than line 33, fill in 0 (zero)	35	.00
36	Exemptions (Caution: see page 28)		
a	Fill in exemptions allowed _____ x \$700	36a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	36b	.00
c	Add lines 36a and 36b	36c	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	.00
38	Tax (see table on page 51)	38	.00
39	Prorated tax. Multiply line 38 by ratio on line 32	39	.00
40	Itemized deduction credit. Complete Schedule 1 on page 4	40	.00
41	Additional child and dependent care tax credit. Include Schedule WI-2441	41	.00
42	Blind worker transportation services credit		
	Qualifying expenses _____ x 50% =	42	.00
43	School property tax credit		
a	Rent paid in 2024—heat included _____ .00	} Find credit from table page 32	43a .00
	Rent paid in 2024—heat not included _____ .00		
b	Property taxes paid on home in 2024 _____ .00	} Find credit from table page 33	43b .00
c	Prorated credit (see instructions)	43c	.00
44	Add credits on lines 40, 41, 42, and 43c	44	.00
45	Subtract line 44 from line 39. If line 44 is more than line 39, fill in 0 (zero)	45	.00



Name(s) shown on Form 1NPR	Your social security number
46 Fill in amount from line 45	46 .00
47 Working families tax credit. (Full-year Wisconsin residents only)	47 .00
48 Married couple credit. Complete Schedule 2 on page 4	48 .00
49 Nonrefundable credits from Schedule CR, line 34. Include Schedule CR	49 .00
50 Net income tax paid to another state. Include Schedule OS	50 .00
51 Add lines 47 through 50	51 .00
52 Subtract line 51 from line 46. If line 51 is more than line 46, fill in 0 (zero). This is your net tax	52 .00
53 Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 36) If you certify that no sales or use tax is due, check here	53 .00
54 Donations. Complete Part I of Schedule 3 on page 5	54 .00
55 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 38)	55 .00 x .33 = .00
56 Other penalties (see page 38)	56 .00
57 Add lines 52 through 56	57 .00

Payments and Credits

58 Wisconsin income tax withheld. Include readable withholding statements	58 .00
59 2024 Wisconsin estimated tax paid and amount applied from 2023 return	59 .00
60 Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children Federal credit (see instructions)	60 .00 x % = .00
61 Farmland preservation credit. a. Schedule FC, line 17	61a .00
b. Schedule FC-A, line 13	61b .00
62 Repayment credit	62 .00
63 Homestead credit. (Full-year Wisconsin residents only)	63 .00
64 Eligible veterans and surviving spouses property tax credit	64 .00
65 Refundable credits from Schedule CR, line 40	65 .00
66 AMENDED RETURN ONLY – amount previously paid (see page 44)	66 .00
67 Add lines 58 through 66	67 .00
68 AMENDED RETURN ONLY – amount previously refunded (see page 44)	68 .00
69 Subtract line 68 from line 67	69 .00

Refund or Amount You Owe

70 If line 69 is more than line 57, subtract line 57 from line 69. This is the AMOUNT OVERPAID	70 .00
71 Amount of line 70 you want REFUNDED TO YOU	71 .00
72 Amount of line 70 to be APPLIED TO YOUR 2025 ESTIMATED TAX	72 .00
73 If line 69 is less than line 57, subtract line 69 from line 57. This is the AMOUNT UNDERPAID	73 .00
74 Underpayment interest. Fill in exception code – see Sch. U →	74 .00
75 Add lines 73 and 74. This is the AMOUNT YOU OWE	75 .00
76 Interest (see page 47)	76 .00

Caution: Sign the return on page 4 and mail complete return to department



Paper clip a copy of your federal income tax return and schedules to this return.

SSN

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 47)? **Yes** Complete the following. **No**

Designee's name ▶

Phone no. ▶ ()

Personal identification number (PIN) ▶

Grid for PIN entry

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

Sign here ▶ Your signature Date Wisconsin Identity Protection PIN (7 characters)

Sign here ▶ Spouse's signature (if filing jointly, BOTH must sign) Date Wisconsin Identity Protection PIN (7 characters)

Caution: Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 47).

Mail your return to: Wisconsin Department of Revenue
(if payment enclosed) (if refund or no payment enclosed)
PO Box 268 PO Box 59
Madison WI 53790-0001 Madison WI 53785-0001

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

Table with 11 rows for itemized deduction credit calculations, including medical expenses, interest, gifts, and casualty losses.

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

Table with 8 rows for married couple credit calculations, comparing wages and self-employment income for both spouses.



Name(s) shown on Form 1NPR

Your social security number

NO COMMAS; NO CENTS

Schedule 3 – Financial Donations and Anatomical Gift Registration

Part I – Financial Donations

1 Donations (decreases refund or increases amount owed)

a Endangered resources	_____	.00	e Military family relief fund	_____	.00
b Cancer research	_____	.00	f Second Harvest/Feeding America	_____	.00
c Veterans trust fund	_____	.00	g American Red Cross Badger Chapter	_____	.00
d Multiple sclerosis	_____	.00	h Special Olympics Wisconsin	_____	.00

2 Total Donations (add lines 1a through 1h). Fill in here and on line 54 on page 3 of Form 1NPR 2 _____ .00

Part II – Anatomical Gift (Organ & Tissue Donor) Registration

You are not required to complete this schedule in order to file this income tax return and pay taxes or receive a refund.

By completing the information below, you and/or your spouse are authorizing the gift of your organs and tissues upon your death according to sec. 157.06, Wis. Stats., and your name will be added to the Wisconsin Donor Registry. Your gift will be used to help others through transplantation, therapy, research, or education. You may also become a donor, update your registration information, or remove your name from the registry at <https://health.wisconsin.gov/donorRegistry/public/donate.html>.

You must be a resident who is at least 15 years of age or an emancipated minor to authorize your name to be included in the Wisconsin Donor Registry. For more information about the Wisconsin Donor Registry, visit donatelife.wisconsin.org.

Do not complete the information below if any of the following apply:

- You are already registered in the Wisconsin Donor Registry; or
- You are a nonresident or a part-year resident who left Wisconsin. Instead go to donatelife.net to add your name to the donor registry for your current state of residence.

1 Do you wish to include your name as a potential donor of an anatomical gift in the Wisconsin Donor Registry?

If you complete the information below, the Department of Revenue will transmit your authorization to the Department of Transportation along with the other information that the Department of Health Services determines necessary to add you to the registry.

a Filer:

Yes, I wish to be included in the registry of potential donors.

Sex
<input type="checkbox"/> M <input type="checkbox"/> F

Filer's Date of Birth (mm-dd-yyyy)
M M D D Y Y Y Y

b Spouse: (Only if joint return)

Yes, I wish to be included in the registry of potential donors.

Sex
<input type="checkbox"/> M <input type="checkbox"/> F

Spouse's Date of Birth (mm-dd-yyyy)
M M D D Y Y Y Y

1-0501a

