

DUE DATE UPDATE:

The due dates for filing and making payments for certain 2019 income/franchise tax returns have changed, including due dates for certain estimated tax payments for tax year 2020. The due dates on this form may not reflect the new due dates. For information on the new filing and payment due dates, see the article [Wisconsin Tax Return Due Dates and Payments](#).

Nonresident & part-year resident Wisconsin income tax

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

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

NOTE DO NOT STAPLE

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

Filing status

- Single
Married filing joint return (even if only one had income)
Married filing separate return. Fill in spouse's SSN above and full name here
Head of household (with qualifying person), (see page 13). Also, check here if married...

Special conditions

Special conditions checkbox

Tax district

Check below then fill in either the name of the Wisconsin city, village, or town, and the county in which you lived at the end of 2019 or before leaving Wisconsin (nonresidents leave blank).

City Village Town

City, village, or town

County of

School district number See page 52



Resident status Check the status that applies

You Spouse

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

Note: Complete residence questionnaire, page 61.

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

I-0501 (R. 11-19)

Table with 4 columns: Income, Print numbers like this (0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows 1-16 listing various income types and amounts.

Adjustments to Income

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

Adjusted Gross Income

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

Tax Computation

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



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

Payments and Credits

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



Refund or Amount You Owe

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

Third Party Designee section. Includes checkboxes for 'Yes' and 'No', and fields for Designee's name, Phone no., and Personal identification number (PIN).

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

Sign here section. Includes lines for 'Your signature', 'Spouse's signature (if filing jointly, BOTH must sign)', and 'Date'.

Mail your return to: Wisconsin Department of Revenue. Includes addresses for 'if tax is due' (PO Box 268) and 'if refund or no tax due' (PO Box 59).

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

Table for Schedule 1 with 9 rows. Columns include description of deductions, line numbers, and amounts. Total amount shown as .00.

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

Table for Schedule 2 with 8 rows. Columns include description of credit components, line numbers, and amounts for (A) YOURSELF and (B) YOUR SPOUSE. Total amount shown as .00.

