1NPR

Wisconsin Income Tax for Nonresidents and Part-Year Residents

Form 1NPR Instructions 2021

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NEW IN 2021

Tax Rates Reduced – The tax rate for the third tax bracket is reduced from 6.27% to 5.3%. This rate reduction is built into the tax table on pages 52-57.

Active Duty Military Pay Subtraction – A subtraction is available for certain pay received from the federal government during a period of active duty for members of the U.S. Armed Forces. See page 16.

AmeriCorps Education Awards – A subtraction is available for the amount of an AmeriCorps education award received in 2021 used to pay for certain educational expenses. See page 11 of the Schedule M instructions.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to $3,380 per beneficiary ($1,690 per beneficiary if you are married filing a separate return or a divorced parent). See Schedule M instructions, page 8.

REMINDER

IRS adjustments – If the IRS adjusted any of your federal income tax returns, you must notify the department within 180 days of any adjustment that affects your Wisconsin income tax returns. See page 9.

Tax Tips:

- ☐ E-file for a faster refund *(see page 6)*
- ☐ If you moved out of Wisconsin in 2021, complete the Legal Residence (Domicile) Questionnaire on page 61
- ☐ If you have to make estimated tax payments in 2022 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:
Monday
April 18, 2022

Have Questions?
See page 11 for office locations and other helpful numbers.

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

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Resident Status

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

The following will help you decide.

Full-year resident You are a full-year resident if you are domiciled in Wisconsin for all of 2021.

Nonresident You are a nonresident if you aren't domiciled in Wisconsin for any part of 2021.

Part-year resident You are a part-year resident if you are domiciled in Wisconsin for part of 2021.

■ What is domicile?

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

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

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

Your domicile does not change if 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?". For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

■ Aliens

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

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

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

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

Example For Wisconsin tax purposes, you must be a lawful permanent resident of the United States in order to be considered a resident of Wisconsin. On August 1, 2021, you were issued a green card by the federal government. As such, you are considered a Wisconsin resident as of August 1, 2021 (assuming your intent was to establish a domicile in Wisconsin). For the 2021 tax year, you are considered a part-year resident of Wisconsin (a nonresident of Wisconsin from January 1, 2021, through July 31, 2021, and a resident from August 1, 2021, through December 31, 2021). As a part-year resident for 2021, you must file a 2021 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 (or the combined gross income of you and your spouse) is $2,000 or more for 2021, you must file a Wisconsin return. A return does not have to be filed by a nonresident of Wisconsin if all income is exempt from tax as disaster relief work performed during a state of emergency declared by the Governor.

Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It doesn't include items that are exempt from Wisconsin income tax. For example, it does not include U.S. government interest. For further information, see Publication 122, *Tax Information for Part-year Residents and Nonresidents of Wisconsin for 2021*.

■ Other filing requirements

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

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

Note: Even if you don't have to file, if you had Wisconsin income tax withheld from your wages or you paid estimated tax for 2021, 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 57, 58, 66, 68, 69, and 70. If the amount on line 1 differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned.) If you are a resident of Illinois, Indiana, Kentucky, or Michigan, see the exceptions under the line 1 instructions on page 16.

What Income Does Wisconsin Tax?

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

Nonresidents Wisconsin taxes only your income from Wisconsin sources.

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

■ What is income from Wisconsin sources?

Income from Wisconsin sources includes:

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

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

Which Form To File

If you are a nonresident or part-year resident of Wisconsin in 2021, you must file Wisconsin Form 1NPR.

If you are a full-year resident of Wisconsin in 2021, 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 18, 2022**. 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 2021 Wisconsin income tax returns and pay any tax due by March 1, 2022, to avoid interest for underpayment of estimated tax.

How To Get An Extension Of Time To File

Your return is due April 18, 2022.

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 18.

You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 1NPR enclose either 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 18, 2022. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2022, 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 18, 2022. Submit the payment with a 2021 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 EPV. **Exception**: You will not be charged interest during an extension period if (1) you served in support of Operation Freedom's Sentinel in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See "Special Conditions" below.

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2022, 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 1 date is not available.

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

Filing Your Return

■ E-filing (electronic filing)

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

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

■ 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: 0123456789 Do not use: Ø147
- If you make a mistake, erase or start over (do not cross out entries)
- Put entries on the lines, and do not write in the margins, above or below the lines
- Lines where no entry is required should be left blank (do not enter zeros)
- Do not draw vertical lines in entry fields (they can be read as a "I" when scanned)
- Do not staple your return as stapling will delay the processing of your return and any refund

■ Assembling your return

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

Note Do not attach a Form W-RA if you are filing your return on paper. Form W-RA is used only when submitting information for an electronically-filed return. **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** – Enclose Schedule AR, *Explanation of Amended Return*, with your amended return and all supporting forms and schedules for items changed. (Don't send a copy of your original return.)

5. **Federal return** – A complete copy of your federal return (Form 1040, 1040-SR, 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, enclose a copy of the decree with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR. This will prevent your refund from being applied against such tax liability.
   - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1NPR. Fill in "04" in the Special Conditions box on page 1 of Form 1NPR.

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

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

■ Where to File

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

(if tax is due)	*(if refund or no tax due)*	*(if homestead credit claimed)*
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 ¼" thick). Also, include your complete return address.

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

Questions About Refunds

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

Visit our website at: revenue.wi.gov

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

You may call one of the numbers indicated above or write to:

Mail Stop 5-77
Department of Revenue
PO Box 8949
Madison WI 53708-8949

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

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

You may also get information on your refund using our secure website at revenue.wi.gov.

Amending Your Return

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2026, for 2021 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 2021 Form 1NPR and elect to carry the NOL back to 2019 and 2020, 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 2021 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the department, use the corrected figures from the adjustment notice.

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

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

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

Interest is charged on additional tax owed at the rate of 1% per month from the due date of your 2021 return (April 18, 2022). Figure the interest charge on the additional tax you owe. Enter this amount on line 72b.

Note **Credit Repayments**

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

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.

- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.

- **Supplement to federal historic rehabilitation credit** Were you required to repay to the IRS a portion of the federal historic rehabilitation credit? If yes and you claimed the same qualified rehabilitation expenditures for the Wisconsin credit, you must repay to the department a proportionate amount of the Wisconsin credit. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.

- **Low-income housing credit** If the qualified basis of the qualified development is less than the amount of the qualified basis of the last day of the immediately preceding taxable year, you must repay an amount equal to the amount you were required to repay to the IRS for the federal low-income housing credit.

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Fraudulent or Reckless Credit Claims

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

Internal Revenue Service and Other State Adjustments

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

The department must be notified within 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, 2022, you are considered to be a year older as of December 31, 2021. **Example:** If you were born on January 1, 1957, you are considered to be age 65 as of December 31, 2021.

Estimated Tax Payments Required for Next Year

If your 2022 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 2022 in installments beginning April 18, 2022, using 2022 Wisconsin Form 1-ES or the estimated income tax interactive voucher on our website
- Increase the amount of income tax withheld from your 2022 pay

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

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

If you must file Form 1-ES for 2022 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 2021 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 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.

If your spouse died during 2021 and you did not remarry in 2021, you can file a joint return. You can also file a joint return if your spouse died in 2022 before filing a 2021 return. A joint return should show your spouse's 2021 income before death and your income for all of 2021. 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 2021 and you have not remarried, you must file as single or, if qualified, as head of household.

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

Requesting Copies of Your Returns

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

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 21, 2021: 26 USC 7701, 26 USC 6081, 26 USC 7508A, 26 USC 7508, 26 USC 50, 26 USC 42, 26 USC 265, 26 USC 67, 26 USC 71, 26 USC 72, 26 USC 530, 26 USC 529A, 26 USC 220, 26 USC 223, 26 USC 4975, 26 USC 6402, and ch. 71, Wis. Stats.

Tax Help and Additional Forms

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

Customer assistance:
phone: (608) 266-2486
email: DORIncome@wisconsin.gov

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

The Wausau office is open on a limited schedule.

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
- File your return electronically

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

Publications Available

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

Number and Title

102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
103 Reporting Capital Gains and Losses for Wisconsin
106 Wisconsin Tax Information for Retirees
109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2021
111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
117 Guide to Wisconsin Wage Statements and Information Returns
120 Net Operating Losses for Individuals, Estates, and Trusts
121 Reciprocity
122 Tax Information for Part-Year Residents and Nonresidents
125 Credit for Tax Paid to Another State
126 How Your Retirement Benefits Are Taxed
401 Extensions of Time to File
405 Wisconsin Taxation Related to Native Americans
411 Disaster Relief
503 Wisconsin Farmland Preservation Credit
600 Wisconsin Taxation of Lottery Winnings
601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

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

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

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

■ **Period covered** File the 2021 return for calendar year 2021 and fiscal years that begin in 2021. 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 2020 and you are filing a joint return for 2021 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2020 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 Freedom's Sentinel (page 5)
02 Extension – Combat zone (page 5)
03 Extension – Federally-declared disaster (page 5)
04 Divorce decree (page 7)
05 Injured spouse (page 7)
06 Single decedent or primary taxpayer if joint return (page 10)
07 Spouse deceased if joint return (page 10)
08 Both taxpayers deceased (page 10)
09 Nonresident service member (page 15)
11 Fiscal filer (page 12)
14 Active duty reserve and National Guard military pay (page 16)
15 Military spouse (page 16)
16 Schedule RT enclosed (Schedule M instructions, page 11)
17 Disaster relief (pages 16 and 19)
99 Multiple special conditions

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

■ **Tax district** *Nonresidents* – don't fill in these lines. *Part-year and full-year residents* – check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2021, 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 59. Fill in the number of the school district in which you lived on December 31, 2021, or before leaving Wisconsin.

■ **Filing status** Check one of the boxes to indicate your filing status for 2021. 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 2021 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 2021*. 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, 2021:

- 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 judgement of legal separation granted by a judge under sec. 767.35, Wis. Stats.
- You were widowed before January 1, 2021, and did not remarry in 2021

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, 2021
- Your spouse died in 2021 and you did not remarry in 2021
- You were married at the end of 2021, and your spouse died in 2022 before filing a 2021 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 2021. You also can't file a joint return if you and your spouse have different tax years.

Exception If at the end of 2021 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 2021 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 2021 may be able to use this status. If you do not have to file a federal return, visit any department office or contact the department's Customer Service Bureau at (608) 266-2486 to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

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 2021. If you are married filing a joint return, also check one of the spaces to indicate your spouse's resident status in 2021. 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 2020 or 2021 and you did not previously complete a questionnaire for that change, fill in the questionnaire on page 61.

Column A and Column B Instructions

Form 1NPR has two columns for figures.

Column A

Column A is labeled "Federal column." In this column, lines 1-31, 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 1c 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, 2020, with certain exceptions.

  A list of certain provisions of federal law that may not be used for Wisconsin purposes for 2021 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

  - Bonus depreciation
  - Excess business losses

  If any provision of federal law that does not apply for Wisconsin affects your federal adjusted gross income, complete Wisconsin Schedule I and enclose it with your Form 1NPR. The amount you fill in on lines 1 through 31 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 2021, you must also make adjustments on Schedule I for 2021. 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 2021. 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 2021, and the gain or loss from the sale is different for federal and Wisconsin purposes due to Schedule I adjustments made in a prior year. This does not apply to property that was being depreciated or amortized and was placed in service in a taxable year beginning before January 1, 2014. Gain or loss on such property is the same for federal and Wisconsin tax purposes. See the instructions for Schedule I for more information.

Column A and Column B Instructions – continued

Column B

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

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

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

Modifications for differences between federal and Wisconsin income

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

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

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

■ **Differences in federal and Wisconsin reporting of marital property (community) income** If you are married and are filing a separate return for Wisconsin purposes or were divorced during 2021, you may have to report a different amount of income on your Form 1NPR than on your federal return. For more information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2021.*

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

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

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

Line 1 Wages, Salaries, Tips, Etc.

Column A

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

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

Column B

Wisconsin column *Nonresidents* – fill in the amount received for working in Wisconsin (see **Exceptions** on the next page). If that amount differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, do not fill in any disability income.

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

Part-year and full-year residents – figure the amount received for working in and outside Wisconsin while a Wisconsin resident. Add to that figure the amount received for working in Wisconsin while a nonresident. If the total differs from your Wisconsin wages on your wage statement (Form W-2), enclose an explanation of the difference and indicate where this income was earned. If you are retired on disability, include the amount of disability income received while you were a Wisconsin resident.

Exceptions

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

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

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

If your only Wisconsin income is wages earned in Wisconsin while you were a resident of one of the above states, and you are filing to get a refund of Wisconsin tax withheld in error, fill in 0 on lines 1 and 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 57, 68, 69, and 70. Enclose 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 and 30, column B. Fill in the Wisconsin tax withheld from your wages on lines 57, 68, 69, and 70. Sign your return (both spouses if filing a joint return). Enclose 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.

Modifications

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

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

■ **U.S. Armed Forces active duty pay** If you were a member of the U.S. Armed Forces on active duty, do not include on line 1, column B, any amount of basic, special, and incentive pay received from the federal government under 37 USC chapters 3 and 5 during that period of active duty. A member of the U.S. Armed Forces includes all regular and reserve components subject to the following jurisdictions, including the Coast Guard and commissioned officers and personnel below the grade of commissioned officers in these forces:

- Secretary of Defense
- Secretary of the Army
- Secretary of the Navy
- Secretary of the Air Force

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

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

You must meet all these tests:

1. You didn't reach mandatory retirement age before January 1, 2021
2. You were under age 65 on December 31, 2021
3. You were permanently or totally disabled on one of the following dates:
   a. The date you retired
   b. January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability
4. If you were married at the end of 2021, you must file a joint return with your spouse
5. You were a Wisconsin resident when you received the disability income
6. You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion
7. Your federal adjusted gross income is less than $20,200 ($25,400 if married and both spouses are eligible)

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

Columns A & B

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

Line 2 Taxable Interest

Column A

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

Column B

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

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 include any amount of interest shown on Schedule 5K-1 or 3K-1 in the Wisconsin column.

Modifications

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

Exception Do not include interest income from:

(1) Public housing authority or community development authority bonds issued by municipalities located in Wisconsin
(2) Wisconsin Housing Finance Authority bonds
(3) Wisconsin municipal redevelopment authority bonds
(4) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects
(5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds
(6) Public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the IRC
(7) Local exposition district bonds
(8) Wisconsin professional baseball park district bonds

Line 2 – Taxable Interest – continued

(9) Bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa
(10) Local cultural arts district bonds
(11) Wisconsin professional football stadium bonds
(12) Wisconsin Aerospace Authority bonds
(13) Bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software
(14) Certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov/Pages/FAQS/pcs-conduit.aspx)
(15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.
(16) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation
(17) A sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229, Wis. Stats.
(18) WHEDA bonds issued under sec. 234.65, Wis. Stats., to fund an economic development loan to finance construction, renovation, or development of property that would be exempt under sec. 70.11(36), Wis. Stats.
(19) The Wisconsin Health and Educational Facilities Authority under sec. 231.03(6), Wis. Stats., if the bonds or notes are issued in an amount totaling $35,000,000 or less, and to the extent interest income received is not otherwise exempt from Wisconsin taxation

Worksheet for Interest Income Taxable by Wisconsin

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

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

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

Line 3 Ordinary Dividends

Column A

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

Column B

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

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 include any amount of dividends shown on Schedule 5K-1 or 3K-1 in the Wisconsin column.

Line 3 – Ordinary Dividends – continued

Modification

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

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

Column A

Federal column Fill in 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 2021 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:

- Excess business losses
- Limitation on deduction for interest

Column B

Wisconsin column *Nonresidents* – nonresident individuals conducting business within and outside Wisconsin are taxed only on income derived in Wisconsin. The apportionment method must be used to determine income subject to tax unless the department gives permission to use separate accounting. Under this method, a business shows all income and deductions attributable to the business and assigns a part to Wisconsin based on an apportionment percentage. For detailed instructions, see Publication 122, *Tax Information for Part-Year Residents and Nonresidents of Wisconsin for 2021*. *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

Modification

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

Line 7 Capital Gain or (Loss)

Column A

Federal column Fill in the amount from line 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. However, you are allowed a 30% (60% in the case of farm assets) exclusion for net long-term capital gain, and your deduction for net capital loss is limited to $500. If you have any capital gain or loss taxable to Wisconsin, complete Schedule WD to determine your taxable gain or allowable loss.

- 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.

- If the only amount on line 7 of federal Form 1040 or 1040-SR is a capital gain distribution from a mutual fund or real estate investment trust, and you have no Wisconsin capital loss carryover, you do not have to complete Schedule WD. Fill in 70% of the portion of the capital gain distribution received while a Wisconsin resident.

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

Modification

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

Columns A & B

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

Line 8 Other Gains or (Losses)

Column A

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

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, do not report the amount of other gain or loss from Schedule 5K-1 or 3K-1 in the Wisconsin column.

Line 8 – Other Gains or (Losses) – continued

Modification

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

Line 9 IRA Distributions

Column A

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

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 taxable amount of pension and annuity income you received while a Wisconsin resident. Wisconsin taxes pension, annuity, profit-sharing, and stock bonus plan distributions received while a Wisconsin resident even though the distributions may relate to work you did in another state.

Exception

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

Modifications

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

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

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

(1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan). These retirement benefits are paid from the Defense Finance and Accounting Service.

(2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

■ **Other retirement benefits** Don't include on line 10, column B, amounts received from the retirement systems listed on the next page if one of the following applies:

1. You were retired from the system before January 1, 1964

2. You were a member of the system as of December 31, 1963, and retired at a later date and payments you receive are from an account established before 1964

3. You are receiving payments from the system as the beneficiary of a person who met either condition 1 or 2

Line 10 – Pensions and Annuities – continued

The specific retirement systems are**:**

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

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

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

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

■ **Railroad retirement benefits** Don't include on line 10, column B, amounts received from the U.S. Railroad Retirement Board that were included in line 5b of federal Form 1040 or 1040-SR. These benefits aren't taxable by Wisconsin.

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

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

Column A

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

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) 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. *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.

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

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.

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

(1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the tax-option (S) corporation informing you of any adjustments to be made for Wisconsin.

(2) If you were a shareholder of a federal S corporation that elected not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits which was received while you were a Wisconsin resident.

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

(3) Instead of including the tax-option (S) corporation items deductible on federal Schedule A (Form 1040) in the Wisconsin itemized deduction credit, you may be able to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes.

(4) If you were a shareholder of a tax-option (S) corporation that elected to be taxed at the entity level, do not include the items of income, gain, loss, or deduction from the corporation in the Wisconsin column (column B). See example below. **Note:** If the tax-option (S) corporation made the election, the box will be checked on Schedule 5K-1, Part B, box 3.

Example: Shareholder A was a part-year Wisconsin resident in 2021 and owns 50 percent of Tax-option (S) Corporation. Shareholder A's only sources of Wisconsin income for 2021 are $15,000 of wages and $100,000 of federal ordinary business income from the tax-option (S) corporation which is taxable to Wisconsin. Tax-option (S) corporation makes an election under sec. 71.365(4m)(a), Wis. Stats., to pay tax at the entity level for 2021.

Tax-option (S) Corporation's $100,000 of federal ordinary business income for 2021 has the following Wisconsin differences:

- $10,000 of additional Wisconsin depreciation expense because of a different depreciable basis of an asset determined under the IRC in effect for Wisconsin purposes
- $5,000 of Wisconsin tax paid by the tax-option (S) corporation with its 2020 Form 5S deducted on the 2021 federal Form 1120-S

The amounts which must be reported in the federal column (column A) are $15,000 of wages on line 1 and $90,000 on line 11. The $90,000 is the amount of ordinary business income less the Schedule I difference due to depreciation ($100,000 - $10,000). The amounts which must be reported in the Wisconsin column (column B) are $15,000 of wages on line 1 and $0 on line 11.

Caution:

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

Required Attachments Submit a copy of your Schedule 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.

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

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

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

If you were a partner or member of a partnership or LLC treated as a partnership that elected to be taxed at the entity level, do not include the items of income, gain, loss, or deduction from the partnership in the Wisconsin column (column B). See example below. **Note:** If the partnership made the election, the box will be checked on Schedule 3K-1, Part C, box 3.

Example: Partner A was a part-year Wisconsin resident in 2021 and owns 50 percent of Partnership. Partner A's only sources of Wisconsin income for 2021 are $15,000 of wages and $100,000 of federal ordinary business income from the partnership which is taxable to Wisconsin. Partnership makes an election under sec. 71.21(6)(a), Wis. Stats., to pay tax at the entity level for 2021.

Partnership's $100,000 of federal ordinary business income for 2021 has the following Wisconsin differences:

- $10,000 of additional Wisconsin depreciation expense because of a different depreciable basis of an asset determined under the IRC in effect for Wisconsin purposes
- $5,000 of Wisconsin tax paid by the partnership with its 2020 Form 3 deducted on the 2021 federal Form 1065

The amounts which must be reported in the federal column (column A) are $15,000 of wages on line 1 and $90,000 on line 11. The $90,000 is the amount of ordinary business income less the Schedule I difference due to depreciation ($100,000 - $10,000). The amounts which must be reported in the Wisconsin column (column B) are $15,000 of wages on line 1 and $0 on line 11.

Caution: Do not reverse any item of partnership gain or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD. See the Schedule WD instructions for more information.

Required Attachments Submit a copy of your Schedule 3K-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.

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

Line 12 Farm Income or (Loss)

Column A

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

Column B

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

Modification

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

Line 13 Unemployment Compensation

Column A

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

Column B

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

Line 13 – Unemployment Compensation – continued

Step 1 Complete the worksheet below.

Unemployment Compensation Worksheet

Check only one box.

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

1. Fill in unemployment compensation from line 7 of federal Schedule 1 (Form 1040) . . . . . 1. _____
2. Fill in your federal adjusted gross income from line 31 of Form 1NPR . . . . . 2. _____
3. Fill in $18,000 if you checked box A; **or**
   -0- if you checked box B; **or**
   $12,000 if you checked box C or D . . . . . 3. _____
4. Fill in taxable social security benefits, if any, from line 6b of federal Form 1040 or 1040-SR . . . . . 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 1 of federal Schedule 1 (Form 1040) . . . . . 5. _____
6. Add lines 3, 4, and 5 . . . . . 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 . . . . . 7. _____
8. Fill in one-half of the amount on line 7 . . . . . 8. _____
9. Fill in the smaller amount of line 1 or line 8 . . . . . 9. _____

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

UC from line 9 of worksheet	x	UC* received while a Wisconsin resident / Total UC received from line 1 of worksheet	=	UC taxable by Wisconsin to line 13, Col. B, Form 1NPR

* Do not include any railroad unemployment insurance benefits here.

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 on the next page. See Schedule M instructions for more information on these modifications.

Line 15 – Other Income – continued

- Addition required for certain credits
  - Farmland preservation credit
  - Enterprise zone jobs credit
  - Development zones credit
  - Capital investment credit
  - Manufacturing investment credit
  - Economic development tax credit
  - Jobs tax credit
  - Community rehabilitation program credit
  - Research expense credit
  - Manufacturing/agriculture credit
  - Business development credit
  - Electronics and information technology manufacturing zone credit
  - Employee college savings account contribution credit
- Federal net operating loss deduction
- Excess distribution from a passive foreign investment company
- Expenses paid to or incurred with related entities
- Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account
- Nonqualified distributions from ABLE accounts
- Expensed for moving business outside Wisconsin or the United States

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:

Net earnings from a trade or business taxable to Wisconsin / Total net earnings from a trade or business	x	Deductible part of self-employment tax from line 15, federal Schedule 1 (Form 1040)	=	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 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:

Your net earnings from a trade or business* taxable to Wisconsin / Your total net earnings from a trade or business*	x	Keogh deduction included in line 15, federal Schedule 1 (Form 1040)	=	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:

Your wages and net earnings from a trade or business* taxable to Wisconsin / Your total wages and net earnings from a trade or business*	x	Self-employed SEP or SIMPLE deduction included in line 15, federal Schedule 1 (Form 1040)	=	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 You may be able to subtract all or a portion of the cost of your medical care insurance. "Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental and vision insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare (for example, Parts B and D). It does not include premiums you pay for:

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

CAUTION

- Do not include insurance premiums paid by an employer including amounts paid by you through payroll deductions, unless the premiums are included as wages in Box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in Box 1 of your Form W-2.
- The amount of employer-provided medical insurance that is identified on your Form W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.
- If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. Because you are an employee whose insurance premiums are paid with money that is not included in your gross income (premiums are deducted pre-tax), you cannot subtract the premiums paid with that money. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as IRC sec. 125 or as a pre-tax deduction.

Complete the worksheet on the next page to figure your subtraction.

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

Line 23 – Self-Employed Health Insurance Deduction – continued

Medical Care Insurance – Self-Employed Persons

1.	Amount you paid for medical care insurance in 2021 while you were self-employed	1.
2.	Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse	2.
3.	Amount of premium tax credit from line 9 of your federal Schedule 3 (Form 1040)	3.
4.	Add lines 2 and 3	4.
5.	Subtract line 4 from line 1	5.
6.	Amount of advance premium tax credit you were required to repay (line 2 of federal Schedule 2 (Form 1040)	6.
7.	Add lines 5 and 6	7.
8.	Fill in the amount from line 30 of Form 1NPR without considering the subtraction for medical care insurance. If zero or less, enter 0 (zero)	8.
9.	Fill in the amount from line 31 of Form 1NPR. If zero or less, enter 0 (zero)	9.
10.	Divide line 8 by line 9. Fill in decimal amount, but not more than 1.00	10.
11.	Multiply line 7 by line 10	11.
12.	Fill in the smaller of line 8 or line 11	12.
13.	Fill in the amount of long-term care insurance that is included on line 17 of your federal Schedule 1 (Form 1040)	13.
14.	Add lines 12 and 13. Fill in here and in the Wisconsin column on line 23, column B	14.

Note If you are an employee or have no employer, see the Schedule M instructions for information on claiming a subtraction for medical 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 2021 on line 25, columns A and/or B.

Line 26 IRA Deduction

Column A

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

Line 26 – IRA Deduction – continued

Column B

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

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

Your wages and net earnings from a trade or business* taxable to Wisconsin / Your total wages and net earnings from a trade or business*	x	Your IRA deduction from line 20, federal Schedule 1 (Form 1040)	=	IRA deduction allowable for Wisconsin 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 Schedule K-1 (Form 1041)
- Other adjustments

Column B

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.

- Farm loss carryover
- Recoveries of federal itemized deductions
- Wisconsin net operating loss deduction
- Medical care insurance (if you are self-employed, see the line 23 instructions)
- Long-term care insurance
- Retirement income subtraction
- Amounts not taxable by Wisconsin
- Adoption expenses
- Tuition and fee expenses
- Contributions to a Wisconsin state-sponsored college savings program

Line 28 – Other Adjustments – continued

- Child and dependent care expenses
- Repayment of income previously taxed
- Sale of business assets or assets used in farming to a related person
- Human organ donation
- Contributions to ABLE accounts
- U.S. Olympic subtraction
- AmeriCorps education awards
- Expenses paid to related entities
- Income from a related entity
- Sales of certain insurance policies
- Combat zone related death
- Private school tuition
- Physician or psychiatrist grant
- Distributions of certain earnings from Wisconsin state-sponsored college tuition programs

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 2021, check line 34b and fill in 0 on line 34c. You can't claim a standard deduction.

Exception If, at the end of 2021, one spouse was a nonresident alien or a dual-status alien and the other spouse was a U.S. citizen or a resident alien and you qualify to file a joint return (as explained in the **Exception** on page 13), do not check line 34b. Complete line 34c.

Line 34c Standard Deduction

Go to the 2021 Standard Deduction Table on page 50 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 on the next page to figure your standard deduction.

Line 34c – Standard Deduction – continued

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, and 51 of Form 1NPR. You do not have to complete lines 36, 37, and 39-50.

Standard Deduction Worksheet for Dependents

1.	Fill in your standard deduction from table, page 50	1. .00
2.	Fill in the amount of your earned income*	2. .00
3.	Addition amount	3. 350.00
4.	Add lines 2 and 3. If less than $1,100, fill in $1,100	4. .00
5.	Compare lines 1 and 4. Fill in the smaller of the two amounts here and on line 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, 2021, 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 52. 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 58 to compute your tax. Fill in your tax on line 38.

Line 39 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.

Line 39 – Wisconsin Itemized Deduction Credit – continued

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 enclose it with Form 1NPR.

Exceptions Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A (Form 1040) 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 below to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.
- Interest – paid to purchase a second home located outside Wisconsin
  – paid to purchase a residence which is a boat
  – paid to purchase or hold U.S. government securities
  – mortgage insurance premiums treated as interest
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the deduction as a subtraction.

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 deducted on Form 1NPR, lines 15 and 23. If none, skip to line 13	11. _____
12.	Subtract line 11 from line 5. If zero or less, fill in 0 (zero)	12. _____
13.	LTCI deducted on Form 1NPR, line 15. If none, skip to line 15	13. _____
14.	Subtract line 13 from line 8. If zero or less, fill in 0 (zero)	14. _____
15.	Wisconsin medical expenses. Add lines 10, 12 and 14. Fill in here and on line 1 of Schedule 1	15. _____

Line 40 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 2021 for living quarters used as your principal home or property taxes during 2021 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.

Line 40 – School Property Tax Credit – continued

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 40a and 40b 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 40a and 40b.

Line 40a How Do I Figure the Renter's School Property Tax Credit

Step 1 Rent paid in 2021 Fill in on the appropriate line(s) the total rent that you paid in 2021 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 2021 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 2021. For example, if you and two other persons rented an apartment and paid a total rent of $6,000 in 2021, 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 40a.

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 40a 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 40a – How Do I Figure the Renter's School Property Tax Credit – continued

Renter's School Property Tax Credit Table*

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

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 34.

Line 40b How Do I Figure the Homeowner's School Property Tax Credit

Step 1 Property taxes paid on home in 2021 Fill in the amount of property taxes you *paid* in 2021 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 2021

Property taxes are further limited as follows:

a. If you bought or sold your home during 2021, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

Line 40b – How Do I Figure the Homeowner's School Property Tax Credit – continued

b. If you owned a mobile home during 2021, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 40a.)

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 40b.

Caution If you are also claiming the renter's credit on line 40a, 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: At Least	But Less Than	Line 40b Credit is	If Property Taxes are: At Least	But Less Than	Line 40b Credit is	If Property Taxes are: At Least	But Less Than	Line 40b Credit is	If Property Taxes are: At Least	But Less Than	Line 40b Credit is	If Property Taxes are: At Least	But Less Than	Line 40b 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 34.

Line 46 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 45 of Form 1NPR. Fill in the amount of your credit on line 46 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 on the next page to compute your credit.
- If the amount on line 30 of Form 1NPR is $19,000 or more, leave line 46 blank. You do not qualify for the credit.

Line 46 – Working Families Tax Credit – continued

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- You were a nonresident or part-year resident of Wisconsin for 2021
- 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 45 of Form 1NPR	1.
2.	Total of the first five credits listed in the line 48 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 46 of Form 1NPR	8.

Line 47 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 National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1NPR for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

Line 48 Nonrefundable Credits

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC), Wisconsin Economic Development Corporation (WEDC), or Wisconsin Housing and Economic Development Authority (WHEDA) approval, certification, or allocation with Form 1NPR.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 48. See page 11 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)**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion (Schedule CF)**

Line 48 – Nonrefundable Credits – continued

- **Schedule ES – Employee College Savings Account Contribution Credit** The employee college savings account contribution credit is available to employers who contribute an amount into an employee's college savings account. Complete Schedule ES.
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity.
- **Research Facilities Credit Carryforward (Schedule 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 Credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A and MA-M** – **Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.

  If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, and the manufacturing and agriculture credit is passed through to you on Schedule 5K-1 or 3K-1, you may not claim the credit to offset tax imposed on income which is taxable to the entity. See Schedule MA-M instructions for additional information on the business income limit computation.
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film Production Services Credit Carryforward – Non-Refundable Portion (Schedule CF)**
- **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 2006-2020, complete Schedule MS to determine the amount of carryover credit you may claim.
- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC may be able to claim the manufacturing investment credit. See Schedule MI.
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **Schedule DC – Development Zones Credit** Tax credits may be available to persons doing business in Wisconsin development zones. See Schedule DC.
- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity Zone Investment Credit Carryforward (Schedule CF)**
- **Technology Zone Credit Carryforward (Schedule CF)**
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC (Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. See Schedule VC.
- **Schedule VC (Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. See Schedule VC.
- **Electronic Medical Records Credit Carryforward (Schedule CF)**
- **Internet Equipment Credit Carryforward (Schedule CF)**

Line 49 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 49. Be sure to enter in the space on line 49 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number "99" in the space. See the Schedule OS instructions for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state's return.

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

Line 52 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 2021 on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 52 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service if the items were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, jewelry, coins purchased for more than face value, etc.

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

Note If you do not include an amount on line 52, 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 below to determine whether you are liable for Wisconsin sales and use tax. Fill in the amount from line 3 of the worksheet on line 52 of Form 1NPR.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . . $ _____
2. Sales and use tax rate (see rate chart) . . . . . x _____ %
3. Amount of sales and use tax due for 2021 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 52 of Form 1NPR . . . . . $ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown below, the tax rate was 5.5% for all of 2021.

If storage, use, or consumption in 2021 was in one of the following counties, the tax rate was 5%:

Manitowoc Winnebago Racine Waukesha

Line 53 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 53a through 53h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 53a through 53h and fill in the total on line 53i.

Line 53a 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 53a.

Line 53 – Donations – continued

Line 53b 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 53b.

Line 53c 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 53c.

Line 53d 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 53d.

Line 53e 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 53e.

Line 53f 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 53f.

Line 53g 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 53g.

Line 53h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 53h.

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 16, 2023, or if your original return was filed after April 18, 2022, within 18 months of the date your return was filed.

Line 54 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 54. Multiply the amount filled in by .33 (33%) and fill in the result on line 54. If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 or 5330 with your Form 1NPR.

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

Line 55 Other Penalties

If you are subject to a penalty for selling within 24 months, business assets (or assets used in farming) purchased from a related person or inconsistent estate basis reporting, fill in the amount of the penalty on line 55.

- **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 57 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 57. Paper clip readable copies of your withholding statements (include any Schedule 2K-1, 3K-1, or 5K-1) to page 1 of Form 1NPR.

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 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 57. Do **not** claim such amounts as estimated tax paid on line 58. Submit a copy of Form WT-11 with your Wisconsin income tax return.

DO NOT:

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

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

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

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

Line 58 2021 Wisconsin Estimated Tax Paid and Amount Applied From 2020 Return

Fill in any payments you made on your 2021 estimated Wisconsin income tax (2021 Form 1-ES). This includes any extension payments made on 2021 Form 1-ES. Include any overpayment from your 2020 return that you were allowed as credit to your 2021 Wisconsin estimated tax.

Note **Check your estimated tax payments** Before filling in line 58, 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 2020 returns that you and your spouse were allowed as credit to 2021 Wisconsin estimated tax

Line 58 – 2021 Wisconsin Estimated Tax Paid and Amount Applied From 2020 Return – continued

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 2021.

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 2021 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 58. Withholding from a pass-through entity should be included on line 57.

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

Line 59 Earned Income Credit

New You must use your 2021 federal earned income when computing the Wisconsin earned income credit. See the instructions for Step 2 below.

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. See instructions for Step 2 below.

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

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 59.

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 **Caution** Wisconsin has **not** adopted the following changes to the 2021 federal earned income tax credit made by Public Law 117-2. If any of these federal provisions apply, you must recompute your federal earned income tax credit for Wisconsin purposes. Enter the recomputed federal credit on line 59.

- If your earned income for 2021 is less than your earned income for 2019, you may elect to use your 2019 earned income to compute your 2021 federal earned income tax credit. For Wisconsin, you must use your 2021 earned income to compute your federal earned income tax credit.
- Raised the investment income limit to $10,000. For Wisconsin, the investment income limit is $3,650.
- Allows a married individual filing as married filing separate to claim the earned income tax credit if either of the following apply:
  - The individual lived apart from their spouse for the last 6 months of 2021.
  - The individual has a decree of divorce or separate maintenance, a written separation agreement, or a decree requiring a spouse to make payments for the support or maintenance of the other spouse and does not live with the other spouse at the end of 2021.

For Wisconsin, a married individual filing as married filing separate cannot claim the earned income tax credit if either of these situations apply.

Line 59 – Earned Income Credit – continued

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

Number of qualifying children (see Step 1 on the previous page)	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 59. This is your Wisconsin earned income credit.

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

Note: If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 59. Write "EIC" in the space to the right of line 59 below the yellow shaded box. Complete your return through line 64 of Form 1NPR. Enclose a copy of your federal return (Form 1040 or 1040-SR) with your Form 1NPR.

Line 60 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 60a. Fill in the amount from line 13 of Schedule FC-A on line 60b. If you are claiming farmland preservation credit, enclose your completed Schedule FC or FC-A with your Form 1NPR.

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

Line 61 Repayment Credit

If you repaid during 2021, an amount that you included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over $3,000 and cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

(1) Refigure your tax from the earlier year without including in income the amount you repaid in 2021.
(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 61 of Form 1NPR. Enclose a statement showing how you computed your credit.

Line 62 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 62. Enclose your completed Schedule H with Form 1NPR.

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

Line 63 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 on the next page.

Line 63 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

Who may claim the credit An eligible unremarried 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 unremarried surviving spouse" means an unremarried 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. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense. "Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multi-dwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

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

If your property contains land assessed as agricultural, 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.

Line 63 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

Worksheet 2 – Property Tax Bill Contains Agricultural 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.	Total value of all land (from Part I, line 7)	1. _____
2.	Value of residential land (from Part I, line 1)	2. _____
3.	Number of acres of residential land	3. _____
4.	Divide line 2 by line 3	4. _____
5.	Value of improvements	5. _____
6.	Total value of all land and improvements	6. _____
7.	Divide line 5 by line 6	7. _____
8.	Net property taxes paid	8. _____
9.	Multiply line 8 by line 7	9. _____
10.	Subtract line 9 from line 8	10. _____
11.	Divide line 4 by line 1	11. _____
12.	Multiply line 11 by line 10	12. _____
13.	Add line 9 and line 12. This is the amount of property tax allowed for the credit	13. _____

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

Exceptions

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

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

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

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

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

Line 63 – Eligible Veterans and Surviving Spouses Property Tax Credit – continued

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 2021, 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 2021 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose a certification with your return.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2021, and the certification (if required) received from the WDVA with your return.

Line 64 Refundable Credits from Schedule CR

If you are claiming any of the refundable credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 40 of Schedule CR on line 64. See page 11 for information on obtaining Schedule CR.

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

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

Line 65 Amount Previously Paid

Amended return only – Complete this line only if this is an amended 2021 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 2021 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 67 Amount Previously Refunded

Amended return only – Complete this line only if this is an amended 2021 Form 1NPR. Fill in the refund from your original 2021 return (not including the amount applied to your 2021 estimated tax). This is generally the amount from line 70 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 2021 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 65 instead of line 67.

Line 69 Amount You Overpaid

If line 68 is more than line 56, subtract line 56 from line 68 and fill in the difference on line 69. This is the amount you overpaid.

Amended return only – If the amount on line 69 (amount you overpaid) is less than the amount applied to your estimated tax on line 71, do not complete line 69. Instead, subtract line 69 from line 71 and fill in the result on line 72a. 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 73 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 69, reduce the amount on line 69 by the amount of underpayment interest on line 73.

Line 70 Refund

Fill in on line 70 the amount from line 69 that you want refunded to you. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

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

Amended return only – We will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 2021 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2022 estimated tax.

Line 71 Amount Applied to 2022 Estimated Tax

Fill in on line 71 the amount, if any, of the overpayment on line 69 you want applied to your 2022 estimated tax.

If you are married filing a joint return, we will apply the amount on line 71 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 71 to your separate estimated tax.

Amended return only – If this is an amended return, the amount to fill in on line 71 will generally be the amount to be applied to your 2022 estimated tax from line 71 of your original Form 1NPR. However, if you file your amended return by January 17, 2023, you may increase or reduce this amount.

Line 72 Amount You Owe

If the amount on line 56 is more than the amount on line 68, subtract line 68 from line 56 and fill in the difference on line 72a. This is the amount you owe with your return.

Note Interest on any tax due is 12% per year from the due date of your 2021 return. If you owe any interest, figure the interest on the amount of tax you owe. Enter the amount of interest on line 72b. Do not include amount of interest in the total on line 72a.

Amended return only – If the amount on line 56 is more than the amount on line 68, subtract line 68 from line 56 and add the amount on line 71 (amount applied to estimated tax) to the result. This is the amount you owe. Fill in the amount you owe on line 72a. Interest on the additional tax due is 12% per year from the due date of your 2021 return. Figure the interest on the additional tax you owe. Enter the amount of interest on line 72b. Do not include this interest in the total on line 72a.

Line 72 – Amount You Owe – continued

Note If the amount you owe with your return is $500 or more or you made late estimated tax payments, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 73 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 73 in the amount you fill in on line 72a.

You can pay online or by check, money order, or credit card. **Do not** include any 2022 estimated tax payments in your check, money order, or amount you charge. Instead, make the estimated tax payments separately.

To pay online Go to the department's website at: https://tap.revenue.wi.gov/pay.

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

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

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by internet the service provider and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of $1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return,** enter on page 1 of Form 1NPR in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

ACI Payments, Inc.
1-800-2PAY-TAX (1-800-272-9829)
1-800-487-4567 (Customer Service)
ACI Payments, Inc.

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

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

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 73 Underpayment Interest

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

Underpayment interest applies if either of the following occurs:

- Line 72a 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 51 minus the amounts on lines 59 through 64.

Exceptions You will not owe underpayment interest if your 2020 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 2020**, and you had no tax liability for 2020.
2. The amounts on lines 57 and 58 on your 2021 return are at least as much as the tax shown on your 2020 return. This exception does not apply if you did not file a 2020 Wisconsin return. Your estimated tax payments for 2021 must have been made on time and for the required amount.

Line 73 – Underpayment Interest – continued

The "tax shown on your 2020 return" is the amount on line 53 minus the amounts on lines 61 through 66.

Note Fill in the exception code in the brackets to the left of line 73 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 1, 2022. Qualified farmers and fishers must fill in exception code "04" in the brackets to the left of line 73. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring underpayment interest

If the **Exceptions** above 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 73. Add the amount of the underpayment interest to any tax due and fill in the total on line 72a. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 69. Enclose Schedule U with your Form 1NPR.

Amended return only – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1NPR. Fill in the appropriate exception code in the brackets on line 73 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 73. If the amount of underpayment interest is reduced, put a minus sign (−) in front of the amount on line 73.

If line 69 of Form 1NPR shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 73 to the amount on line 69 of Form 1NPR. Adjust lines 70 and 71 accordingly.

If line 72a of Form 1NPR shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 73 to the amount on line 72a of Form 1NPR.

■ **Third party designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2021 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 2022 tax return. This is April 18, 2023, 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.

2021 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	**11,059**	11,200	20,730	9,850	14,470	**40,500**	**41,000**	8,248	17,279	3,978	8,931
11,059	**11,500**	11,200	20,730	9,807	14,470	**41,000**	**41,500**	8,188	17,180	3,879	8,819
11,500	**12,000**	11,200	20,730	9,714	14,470	**41,500**	**42,000**	8,128	17,081	3,780	8,706
12,000	**12,500**	11,200	20,730	9,615	14,470	**42,000**	**42,500**	8,068	16,982	3,681	8,594
12,500	**13,000**	11,200	20,730	9,516	14,470	**42,500**	**43,000**	8,008	16,883	3,582	8,481
13,000	**13,500**	11,200	20,730	9,417	14,470	**43,000**	**43,500**	7,948	16,784	3,483	8,368
13,500	**14,000**	11,200	20,730	9,318	14,470	**43,500**	**44,000**	7,888	16,685	3,385	8,256
14,000	**14,500**	11,200	20,730	9,219	14,470	**44,000**	**44,500**	7,828	16,587	3,286	8,143
14,500	**15,000**	11,200	20,730	9,120	14,470	**44,500**	**45,000**	7,768	16,488	3,187	8,031
15,000	**15,500**	11,200	20,730	9,021	14,470	**45,000**	**45,500**	7,708	16,389	3,088	7,918
15,500	**16,000**	11,200	20,730	8,922	14,470	**45,500**	**46,000**	7,648	16,290	2,989	7,806
16,000	**16,500**	11,188	20,730	8,824	14,447	**46,000**	**46,500**	7,588	16,191	2,890	7,693
16,500	**17,000**	11,128	20,730	8,725	14,335	**46,500**	**47,000**	7,528	16,092	2,791	7,580
17,000	**17,500**	11,068	20,730	8,626	14,222	**47,000**	**47,500**	7,468	15,993	2,692	7,468
17,500	**18,000**	11,008	20,730	8,527	14,110	**47,500**	**48,000**	7,408	15,894	2,593	7,408
18,000	**18,500**	10,948	20,730	8,428	13,997	**48,000**	**48,500**	7,348	15,795	2,495	7,348
18,500	**19,000**	10,888	20,730	8,329	13,885	**48,500**	**49,000**	7,288	15,696	2,396	7,288
19,000	**19,500**	10,828	20,730	8,230	13,772	**49,000**	**49,500**	7,228	15,598	2,297	7,228
19,500	**20,000**	10,768	20,730	8,131	13,659	**49,500**	**50,000**	7,168	15,499	2,198	7,168
20,000	**20,500**	10,708	20,730	8,032	13,547	**50,000**	**50,500**	7,108	15,400	2,099	7,108
20,500	**21,000**	10,648	20,730	7,934	13,434	**50,500**	**51,000**	7,048	15,301	2,000	7,048
21,000	**21,500**	10,588	20,730	7,835	13,322	**51,000**	**51,500**	6,988	15,202	1,901	6,988
21,500	**22,000**	10,528	20,730	7,736	13,209	**51,500**	**52,000**	6,928	15,103	1,802	6,928
22,000	**22,500**	10,468	20,730	7,637	13,097	**52,000**	**52,500**	6,868	15,004	1,703	6,868
22,500	**23,000**	10,408	20,730	7,538	12,984	**52,500**	**53,000**	6,808	14,905	1,605	6,808
23,000	**23,500**	10,348	20,730	7,439	12,871	**53,000**	**53,500**	6,748	14,806	1,506	6,748
23,500	**24,000**	10,288	20,641	7,340	12,759	**53,500**	**54,000**	6,688	14,708	1,407	6,688
24,000	**24,500**	10,228	20,542	7,241	12,646	**54,000**	**54,500**	6,628	14,609	1,308	6,628
24,500	**25,000**	10,168	20,443	7,142	12,534	**54,500**	**55,000**	6,568	14,510	1,209	6,568
25,000	**25,500**	10,108	20,344	7,044	12,421	**55,000**	**55,500**	6,508	14,411	1,110	6,508
25,500	**26,000**	10,048	20,245	6,945	12,309	**55,500**	**56,000**	6,448	14,312	1,011	6,448
26,000	**26,500**	9,988	20,147	6,846	12,196	**56,000**	**56,500**	6,388	14,213	912	6,388
26,500	**27,000**	9,928	20,048	6,747	12,083	**56,500**	**57,000**	6,328	14,114	813	6,328
27,000	**27,500**	9,868	19,949	6,648	11,971	**57,000**	**57,500**	6,268	14,015	715	6,268
27,500	**28,000**	9,808	19,850	6,549	11,858	**57,500**	**58,000**	6,208	13,916	616	6,208
28,000	**28,500**	9,748	19,751	6,450	11,746	**58,000**	**58,500**	6,148	13,818	517	6,148
28,500	**29,000**	9,688	19,652	6,351	11,633	**58,500**	**59,000**	6,088	13,719	418	6,088
29,000	**29,500**	9,628	19,553	6,252	11,521	**59,000**	**59,500**	6,028	13,620	319	6,028
29,500	**30,000**	9,568	19,454	6,153	11,408	**59,500**	**60,000**	5,968	13,521	220	5,968
30,000	**30,500**	9,508	19,355	6,055	11,295	**60,000**	**60,500**	5,908	13,422	121	5,908
30,500	**31,000**	9,448	19,257	5,956	11,183	**60,500**	**61,000**	5,848	13,323	22	5,848
31,000	**31,500**	9,388	19,158	5,857	11,070	**61,000**	**61,500**	5,788	13,224	0	5,788
31,500	**32,000**	9,328	19,059	5,758	10,958	**61,500**	**62,000**	5,728	13,125	0	5,728
32,000	**32,500**	9,268	18,960	5,659	10,845	**62,000**	**62,500**	5,668	13,026	0	5,668
32,500	**33,000**	9,208	18,861	5,560	10,733	**62,500**	**63,000**	5,608	12,928	0	5,608
33,000	**33,500**	9,148	18,762	5,461	10,620	**63,000**	**63,500**	5,548	12,829	0	5,548
33,500	**34,000**	9,088	18,663	5,362	10,507	**63,500**	**64,000**	5,488	12,730	0	5,488
34,000	**34,500**	9,028	18,564	5,263	10,395	**64,000**	**64,500**	5,428	12,631	0	5,428
34,500	**35,000**	8,968	18,465	5,165	10,282	**64,500**	**65,000**	5,368	12,532	0	5,368
35,000	**35,500**	8,908	18,367	5,066	10,170	**65,000**	**65,500**	5,308	12,433	0	5,308
35,500	**36,000**	8,848	18,268	4,967	10,057	**65,500**	**66,000**	5,248	12,334	0	5,248
36,000	**36,500**	8,788	18,169	4,868	9,944	**66,000**	**66,500**	5,188	12,235	0	5,188
36,500	**37,000**	8,728	18,070	4,769	9,832	**66,500**	**67,000**	5,128	12,136	0	5,128
37,000	**37,500**	8,668	17,971	4,670	9,719	**67,000**	**67,500**	5,068	12,038	0	5,068
37,500	**38,000**	8,608	17,872	4,571	9,607	**67,500**	**68,000**	5,008	11,939	0	5,008
38,000	**38,500**	8,548	17,773	4,472	9,494	**68,000**	**68,500**	4,948	11,840	0	4,948
38,500	**39,000**	8,488	17,674	4,373	9,382	**68,500**	**69,000**	4,888	11,741	0	4,888
39,000	**39,500**	8,428	17,575	4,275	9,269	**69,000**	**69,500**	4,828	11,642	0	4,828
39,500	**40,000**	8,368	17,477	4,176	9,156	**69,500**	**70,000**	4,768	11,543	0	4,768
40,000	**40,500**	8,308	17,378	4,077	9,044	**70,000**	**70,500**	4,708	11,444	0	4,708

Continued on page 51

2021 Standard Deduction Table For Form 1NPR Filers (continued from page 50)

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–			
70,500	71,000	4,648	11,345	0	4,648	100,500	101,000	1,048	5,412	0	1,048
71,000	71,500	4,588	11,246	0	4,588	101,000	101,500	988	5,313	0	988
71,500	72,000	4,528	11,148	0	4,528	101,500	102,000	928	5,214	0	928
72,000	72,500	4,468	11,049	0	4,468	102,000	102,500	868	5,115	0	868
72,500	73,000	4,408	10,950	0	4,408	102,500	103,000	808	5,016	0	808
73,000	73,500	4,348	10,851	0	4,348	103,000	103,500	748	4,917	0	748
73,500	74,000	4,288	10,752	0	4,288	103,500	104,000	688	4,819	0	688
74,000	74,500	4,228	10,653	0	4,228	104,000	104,500	628	4,720	0	628
74,500	75,000	4,168	10,554	0	4,168	104,500	105,000	568	4,621	0	568
75,000	75,500	4,108	10,455	0	4,108	105,000	105,500	508	4,522	0	508
75,500	76,000	4,048	10,356	0	4,048	105,500	106,000	448	4,423	0	448
76,000	76,500	3,988	10,258	0	3,988	106,000	106,500	388	4,324	0	388
76,500	77,000	3,928	10,159	0	3,928	106,500	107,000	328	4,225	0	328
77,000	77,500	3,868	10,060	0	3,868	107,000	107,500	268	4,126	0	268
77,500	78,000	3,808	9,961	0	3,808	107,500	108,000	208	4,027	0	208
78,000	78,500	3,748	9,862	0	3,748	108,000	108,500	148	3,929	0	148
78,500	79,000	3,688	9,763	0	3,688	108,500	109,000	88	3,830	0	88
79,000	79,500	3,628	9,664	0	3,628	109,000	109,500	28	3,731	0	28
79,500	80,000	3,568	9,565	0	3,568	109,500	110,000	0	3,632	0	0
80,000	80,500	3,508	9,466	0	3,508	110,000	110,500	0	3,533	0	0
80,500	81,000	3,448	9,368	0	3,448	110,500	111,000	0	3,434	0	0
81,000	81,500	3,388	9,269	0	3,388	111,000	111,500	0	3,335	0	0
81,500	82,000	3,328	9,170	0	3,328	111,500	112,000	0	3,236	0	0
82,000	82,500	3,268	9,071	0	3,268	112,000	112,500	0	3,137	0	0
82,500	83,000	3,208	8,972	0	3,208	112,500	113,000	0	3,039	0	0
83,000	83,500	3,148	8,873	0	3,148	113,000	113,500	0	2,940	0	0
83,500	84,000	3,088	8,774	0	3,088	113,500	114,000	0	2,841	0	0
84,000	84,500	3,028	8,675	0	3,028	114,000	114,500	0	2,742	0	0
84,500	85,000	2,968	8,576	0	2,968	114,500	115,000	0	2,643	0	0
85,000	85,500	2,908	8,478	0	2,908	115,000	115,500	0	2,544	0	0
						115,500	116,000	0	2,445	0	0
85,500	86,000	2,848	8,379	0	2,848	116,000	116,500	0	2,346	0	0
86,000	86,500	2,788	8,280	0	2,788	116,500	117,000	0	2,247	0	0
86,500	87,000	2,728	8,181	0	2,728	117,000	117,500	0	2,149	0	0
87,000	87,500	2,668	8,082	0	2,668	117,500	118,000	0	2,050	0	0
87,500	88,000	2,608	7,983	0	2,608	118,000	118,500	0	1,951	0	0
88,000	88,500	2,548	7,884	0	2,548	118,500	119,000	0	1,852	0	0
88,500	89,000	2,488	7,785	0	2,488	119,000	119,500	0	1,753	0	0
89,000	89,500	2,428	7,686	0	2,428	119,500	120,000	0	1,654	0	0
89,500	90,000	2,368	7,588	0	2,368	120,000	120,500	0	1,555	0	0
90,000	90,500	2,308	7,489	0	2,308	120,500	121,000	0	1,456	0	0
90,500	91,000	2,248	7,390	0	2,248	121,000	121,500	0	1,357	0	0
91,000	91,500	2,188	7,291	0	2,188	121,500	122,000	0	1,259	0	0
91,500	92,000	2,128	7,192	0	2,128	122,000	122,500	0	1,160	0	0
92,000	92,500	2,068	7,093	0	2,068	122,500	123,000	0	1,061	0	0
92,500	93,000	2,008	6,994	0	2,008	123,000	123,500	0	962	0	0
93,000	93,500	1,948	6,895	0	1,948	123,500	124,000	0	863	0	0
93,500	94,000	1,888	6,796	0	1,888	124,000	124,500	0	764	0	0
94,000	94,500	1,828	6,698	0	1,828	124,500	125,000	0	665	0	0
94,500	95,000	1,768	6,599	0	1,768	125,000	125,500	0	566	0	0
95,000	95,500	1,708	6,500	0	1,708	125,500	126,000	0	467	0	0
95,500	96,000	1,648	6,401	0	1,648	126,000	126,500	0	369	0	0
96,000	96,500	1,588	6,302	0	1,588	126,500	127,000	0	270	0	0
96,500	97,000	1,528	6,203	0	1,528	127,000	127,500	0	171	0	0
97,000	97,500	1,468	6,104	0	1,468	127,500	128,000	0	72	0	0
97,500	98,000	1,408	6,005	0	1,408	128,000	128,113	0	11	0	0
98,000	98,500	1,348	5,906	0	1,348	128,113	or over	0	0	0	0
98,500	99,000	1,288	5,807	0	1,288						
99,000	99,500	1,228	5,709	0	1,228						
99,500	100,000	1,168	5,610	0	1,168						
100,000	100,500	1,108	5,511	0	1,108						

2021 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 58.

Example Mr. and Mrs. Smith 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 $1,153. 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	1,221	1,148	1,318
28,600	28,700	1,226	1,153	1,324
28,700	28,800	1,232	1,157	1,329
28,800	28,900	1,237	1,162	1,334
28,900	29,000	1,242	1,167	1,340

If line 37 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
0	20	0	0	0
20	40	1	1	1
40	100	2	2	2
100	200	5	5	5
200	300	9	9	9
300	400	12	12	12
400	500	16	16	16
500	600	19	19	19
600	700	23	23	23
700	800	27	27	27
800	900	30	30	30
900	1,000	34	34	34
1,000				
1,000	1,100	37	37	37
1,100	1,200	41	41	41
1,200	1,300	44	44	44
1,300	1,400	48	48	48
1,400	1,500	51	51	51
1,500	1,600	55	55	55
1,600	1,700	58	58	58
1,700	1,800	62	62	62
1,800	1,900	65	65	65
1,900	2,000	69	69	69
2,000				
2,000	2,100	73	73	73
2,100	2,200	76	76	76
2,200	2,300	80	80	80
2,300	2,400	83	83	83
2,400	2,500	87	87	87
2,500	2,600	90	90	90
2,600	2,700	94	94	94
2,700	2,800	97	97	97
2,800	2,900	101	101	101
2,900	3,000	104	104	104
3,000				
3,000	3,100	108	108	108
3,100	3,200	112	112	112
3,200	3,300	115	115	115
3,300	3,400	119	119	119
3,400	3,500	122	122	122
3,500	3,600	126	126	126
3,600	3,700	129	129	129
3,700	3,800	133	133	133
3,800	3,900	136	136	136
3,900	4,000	140	140	140
4,000				
4,000	4,100	143	143	143
4,100	4,200	147	147	147
4,200	4,300	150	150	150
4,300	4,400	154	154	154
4,400	4,500	158	158	158
4,500	4,600	161	161	161
4,600	4,700	165	165	165
4,700	4,800	168	168	168
4,800	4,900	172	172	172
4,900	5,000	175	175	175
5,000				
5,000	5,100	179	179	179
5,100	5,200	182	182	182
5,200	5,300	186	186	186
5,300	5,400	189	189	189
5,400	5,500	193	193	193
5,500	5,600	196	196	196
5,600	5,700	200	200	200
5,700	5,800	204	204	204
5,800	5,900	207	207	207
5,900	6,000	211	211	211
6,000				
6,000	6,100	214	214	214
6,100	6,200	218	218	218
6,200	6,300	221	221	221
6,300	6,400	225	225	225
6,400	6,500	228	228	228
6,500	6,600	232	232	232
6,600	6,700	235	235	235
6,700	6,800	239	239	239
6,800	6,900	242	242	242
6,900	7,000	246	246	246
7,000				
7,000	7,100	250	250	250
7,100	7,200	253	253	253
7,200	7,300	257	257	257
7,300	7,400	260	260	260
7,400	7,500	264	264	264
7,500	7,600	267	267	267
7,600	7,700	271	271	271
7,700	7,800	274	274	274
7,800	7,900	278	278	278
7,900	8,000	281	281	281
8,000				
8,000	8,100	285	285	285
8,100	8,200	289	289	289
8,200	8,300	292	292	294
8,300	8,400	296	296	299
8,400	8,500	299	299	303
8,500	8,600	303	303	308
8,600	8,700	306	306	313
8,700	8,800	310	310	317
8,800	8,900	313	313	322
8,900	9,000	317	317	326
9,000				
9,000	9,100	320	320	331
9,100	9,200	324	324	336
9,200	9,300	327	327	340
9,300	9,400	331	331	345
9,400	9,500	335	335	350
9,500	9,600	338	338	354
9,600	9,700	342	342	359
9,700	9,800	345	345	364
9,800	9,900	349	349	368
9,900	10,000	352	352	373
10,000				
10,000	10,100	356	356	378
10,100	10,200	359	359	382
10,200	10,300	363	363	387
10,300	10,400	366	366	392
10,400	10,500	370	370	396
10,500	10,600	373	373	401
10,600	10,700	377	377	406
10,700	10,800	381	381	410
10,800	10,900	384	384	415
10,900	11,000	388	388	419

Continued on next page

2021 Tax Table For Form 1NPR Filers — *Continued*

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	391	391	424	17,000	17,100	658	613	709	23,000	23,100	937	892	1,027
11,100	11,200	395	395	429	17,100	17,200	663	618	714	23,100	23,200	942	897	1,032
11,200	11,300	398	398	433	17,200	17,300	668	623	720	23,200	23,300	947	902	1,038
11,300	11,400	402	402	438	17,300	17,400	672	627	725	23,300	23,400	951	906	1,043
11,400	11,500	405	405	443	17,400	17,500	677	632	730	23,400	23,500	956	911	1,048
11,500	11,600	409	409	447	17,500	17,600	682	637	735	23,500	23,600	961	916	1,053
11,600	11,700	412	412	452	17,600	17,700	686	641	741	23,600	23,700	965	920	1,059
11,700	11,800	416	416	457	17,700	17,800	691	646	746	23,700	23,800	970	925	1,064
11,800	11,900	419	419	461	17,800	17,900	695	651	751	23,800	23,900	974	930	1,069
11,900	12,000	423	423	466	17,900	18,000	700	655	757	23,900	24,000	979	934	1,075
12,000					**18,000**					**24,000**				
12,000	12,100	427	427	471	18,000	18,100	705	660	762	24,000	24,100	984	939	1,080
12,100	12,200	430	430	475	18,100	18,200	709	665	767	24,100	24,200	988	944	1,085
12,200	12,300	435	434	480	18,200	18,300	714	669	773	24,200	24,300	993	948	1,091
12,300	12,400	440	437	485	18,300	18,400	719	674	778	24,300	24,400	998	953	1,096
12,400	12,500	444	441	489	18,400	18,500	723	679	783	24,400	24,500	1,004	958	1,101
12,500	12,600	449	444	494	18,500	18,600	728	683	788	24,500	24,600	1,009	962	1,106
12,600	12,700	454	448	499	18,600	18,700	733	688	794	24,600	24,700	1,014	967	1,112
12,700	12,800	458	451	503	18,700	18,800	737	692	799	24,700	24,800	1,020	971	1,117
12,800	12,900	463	455	508	18,800	18,900	742	697	804	24,800	24,900	1,025	976	1,122
12,900	13,000	468	458	512	18,900	19,000	747	702	810	24,900	25,000	1,030	981	1,128
13,000					**19,000**					**25,000**				
13,000	13,100	472	462	517	19,000	19,100	751	706	815	25,000	25,100	1,035	985	1,133
13,100	13,200	477	466	522	19,100	19,200	756	711	820	25,100	25,200	1,041	990	1,138
13,200	13,300	482	469	526	19,200	19,300	761	716	826	25,200	25,300	1,046	995	1,144
13,300	13,400	486	473	531	19,300	19,400	765	720	831	25,300	25,400	1,051	999	1,149
13,400	13,500	491	476	536	19,400	19,500	770	725	836	25,400	25,500	1,057	1,004	1,154
13,500	13,600	496	480	540	19,500	19,600	775	730	841	25,500	25,600	1,062	1,009	1,159
13,600	13,700	500	483	545	19,600	19,700	779	734	847	25,600	25,700	1,067	1,013	1,165
13,700	13,800	505	487	550	19,700	19,800	784	739	852	25,700	25,800	1,073	1,018	1,170
13,800	13,900	509	490	554	19,800	19,900	788	744	857	25,800	25,900	1,078	1,023	1,175
13,900	14,000	514	494	559	19,900	20,000	793	748	863	25,900	26,000	1,083	1,027	1,181
14,000					**20,000**					**26,000**				
14,000	14,100	519	497	564	20,000	20,100	798	753	868	26,000	26,100	1,088	1,032	1,186
14,100	14,200	523	501	568	20,100	20,200	802	758	873	26,100	26,200	1,094	1,037	1,191
14,200	14,300	528	504	573	20,200	20,300	807	762	879	26,200	26,300	1,099	1,041	1,197
14,300	14,400	533	508	578	20,300	20,400	812	767	884	26,300	26,400	1,104	1,046	1,202
14,400	14,500	537	512	582	20,400	20,500	816	772	889	26,400	26,500	1,110	1,051	1,207
14,500	14,600	542	515	587	20,500	20,600	821	776	894	26,500	26,600	1,115	1,055	1,212
14,600	14,700	547	519	592	20,600	20,700	826	781	900	26,600	26,700	1,120	1,060	1,218
14,700	14,800	551	522	596	20,700	20,800	830	785	905	26,700	26,800	1,126	1,064	1,223
14,800	14,900	556	526	601	20,800	20,900	835	790	910	26,800	26,900	1,131	1,069	1,228
14,900	15,000	561	529	605	20,900	21,000	840	795	916	26,900	27,000	1,136	1,074	1,234
15,000					**21,000**					**27,000**				
15,000	15,100	565	533	610	21,000	21,100	844	799	921	27,000	27,100	1,141	1,078	1,239
15,100	15,200	570	536	615	21,100	21,200	849	804	926	27,100	27,200	1,147	1,083	1,244
15,200	15,300	575	540	619	21,200	21,300	854	809	932	27,200	27,300	1,152	1,088	1,250
15,300	15,400	579	543	624	21,300	21,400	858	813	937	27,300	27,400	1,157	1,092	1,255
15,400	15,500	584	547	629	21,400	21,500	863	818	942	27,400	27,500	1,163	1,097	1,260
15,500	15,600	589	550	633	21,500	21,600	868	823	947	27,500	27,600	1,168	1,102	1,265
15,600	15,700	593	554	638	21,600	21,700	872	827	953	27,600	27,700	1,173	1,106	1,271
15,700	15,800	598	558	643	21,700	21,800	877	832	958	27,700	27,800	1,179	1,111	1,276
15,800	15,900	602	561	647	21,800	21,900	881	837	963	27,800	27,900	1,184	1,116	1,281
15,900	16,000	607	565	652	21,900	22,000	886	841	969	27,900	28,000	1,189	1,120	1,287
16,000					**22,000**					**28,000**				
16,000	16,100	612	568	657	22,000	22,100	891	846	974	28,000	28,100	1,194	1,125	1,292
16,100	16,200	616	572	661	22,100	22,200	895	851	979	28,100	28,200	1,200	1,130	1,297
16,200	16,300	621	576	667	22,200	22,300	900	855	985	28,200	28,300	1,205	1,134	1,303
16,300	16,400	626	581	672	22,300	22,400	905	860	990	28,300	28,400	1,210	1,139	1,308
16,400	16,500	630	586	677	22,400	22,500	909	865	995	28,400	28,500	1,216	1,144	1,313
16,500	16,600	635	590	682	22,500	22,600	914	869	1,000	28,500	28,600	1,221	1,148	1,318
16,600	16,700	640	595	688	22,600	22,700	919	874	1,006	28,600	28,700	1,226	1,153	1,324
16,700	16,800	644	599	693	22,700	22,800	923	878	1,011	28,700	28,800	1,232	1,157	1,329
16,800	16,900	649	604	698	22,800	22,900	928	883	1,016	28,800	28,900	1,237	1,162	1,334
16,900	17,000	654	609	704	22,900	23,000	933	888	1,022	28,900	29,000	1,242	1,167	1,340

Continued on next page

2021 Tax Table For Form 1NPR Filers — *Continued*

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 –		
29,000					**35,000**					**41,000**				
29,000	**29,100**	1,247	1,171	1,345	**35,000**	**35,100**	1,565	1,468	1,663	**41,000**	**41,100**	1,883	1,786	1,981
29,100	**29,200**	1,253	1,176	1,350	**35,100**	**35,200**	1,571	1,473	1,668	**41,100**	**41,200**	1,889	1,791	1,986
29,200	**29,300**	1,258	1,181	1,356	**35,200**	**35,300**	1,576	1,479	1,674	**41,200**	**41,300**	1,894	1,797	1,992
29,300	**29,400**	1,263	1,185	1,361	**35,300**	**35,400**	1,581	1,484	1,679	**41,300**	**41,400**	1,899	1,802	1,997
29,400	**29,500**	1,269	1,190	1,366	**35,400**	**35,500**	1,587	1,489	1,684	**41,400**	**41,500**	1,905	1,807	2,002
29,500	**29,600**	1,274	1,195	1,371	**35,500**	**35,600**	1,592	1,495	1,689	**41,500**	**41,600**	1,910	1,813	2,007
29,600	**29,700**	1,279	1,199	1,377	**35,600**	**35,700**	1,597	1,500	1,695	**41,600**	**41,700**	1,915	1,818	2,013
29,700	**29,800**	1,285	1,204	1,382	**35,700**	**35,800**	1,603	1,505	1,700	**41,700**	**41,800**	1,921	1,823	2,018
29,800	**29,900**	1,290	1,209	1,387	**35,800**	**35,900**	1,608	1,511	1,705	**41,800**	**41,900**	1,926	1,829	2,023
29,900	**30,000**	1,295	1,213	1,393	**35,900**	**36,000**	1,613	1,516	1,711	**41,900**	**42,000**	1,931	1,834	2,029
30,000					**36,000**					**42,000**				
30,000	**30,100**	1,300	1,218	1,398	**36,000**	**36,100**	1,618	1,521	1,716	**42,000**	**42,100**	1,936	1,839	2,034
30,100	**30,200**	1,306	1,223	1,403	**36,100**	**36,200**	1,624	1,526	1,721	**42,100**	**42,200**	1,942	1,844	2,039
30,200	**30,300**	1,311	1,227	1,409	**36,200**	**36,300**	1,629	1,532	1,727	**42,200**	**42,300**	1,947	1,850	2,045
30,300	**30,400**	1,316	1,232	1,414	**36,300**	**36,400**	1,634	1,537	1,732	**42,300**	**42,400**	1,952	1,855	2,050
30,400	**30,500**	1,322	1,237	1,419	**36,400**	**36,500**	1,640	1,542	1,737	**42,400**	**42,500**	1,958	1,860	2,055
30,500	**30,600**	1,327	1,241	1,424	**36,500**	**36,600**	1,645	1,548	1,742	**42,500**	**42,600**	1,963	1,866	2,060
30,600	**30,700**	1,332	1,246	1,430	**36,600**	**36,700**	1,650	1,553	1,748	**42,600**	**42,700**	1,968	1,871	2,066
30,700	**30,800**	1,338	1,250	1,435	**36,700**	**36,800**	1,656	1,558	1,753	**42,700**	**42,800**	1,974	1,876	2,071
30,800	**30,900**	1,343	1,255	1,440	**36,800**	**36,900**	1,661	1,564	1,758	**42,800**	**42,900**	1,979	1,882	2,076
30,900	**31,000**	1,348	1,260	1,446	**36,900**	**37,000**	1,666	1,569	1,764	**42,900**	**43,000**	1,984	1,887	2,082
31,000					**37,000**					**43,000**				
31,000	**31,100**	1,353	1,264	1,451	**37,000**	**37,100**	1,671	1,574	1,769	**43,000**	**43,100**	1,989	1,892	2,087
31,100	**31,200**	1,359	1,269	1,456	**37,100**	**37,200**	1,677	1,579	1,774	**43,100**	**43,200**	1,995	1,897	2,092
31,200	**31,300**	1,364	1,274	1,462	**37,200**	**37,300**	1,682	1,585	1,780	**43,200**	**43,300**	2,000	1,903	2,098
31,300	**31,400**	1,369	1,278	1,467	**37,300**	**37,400**	1,687	1,590	1,785	**43,300**	**43,400**	2,005	1,908	2,103
31,400	**31,500**	1,375	1,283	1,472	**37,400**	**37,500**	1,693	1,595	1,790	**43,400**	**43,500**	2,011	1,913	2,108
31,500	**31,600**	1,380	1,288	1,477	**37,500**	**37,600**	1,698	1,601	1,795	**43,500**	**43,600**	2,016	1,919	2,113
31,600	**31,700**	1,385	1,292	1,483	**37,600**	**37,700**	1,703	1,606	1,801	**43,600**	**43,700**	2,021	1,924	2,119
31,700	**31,800**	1,391	1,297	1,488	**37,700**	**37,800**	1,709	1,611	1,806	**43,700**	**43,800**	2,027	1,929	2,124
31,800	**31,900**	1,396	1,302	1,493	**37,800**	**37,900**	1,714	1,617	1,811	**43,800**	**43,900**	2,032	1,935	2,129
31,900	**32,000**	1,401	1,306	1,499	**37,900**	**38,000**	1,719	1,622	1,817	**43,900**	**44,000**	2,037	1,940	2,135
32,000					**38,000**					**44,000**				
32,000	**32,100**	1,406	1,311	1,504	**38,000**	**38,100**	1,724	1,627	1,822	**44,000**	**44,100**	2,042	1,945	2,140
32,100	**32,200**	1,412	1,316	1,509	**38,100**	**38,200**	1,730	1,632	1,827	**44,100**	**44,200**	2,048	1,950	2,145
32,200	**32,300**	1,417	1,320	1,515	**38,200**	**38,300**	1,735	1,638	1,833	**44,200**	**44,300**	2,053	1,956	2,151
32,300	**32,400**	1,422	1,325	1,520	**38,300**	**38,400**	1,740	1,643	1,838	**44,300**	**44,400**	2,058	1,961	2,156
32,400	**32,500**	1,428	1,330	1,525	**38,400**	**38,500**	1,746	1,648	1,843	**44,400**	**44,500**	2,064	1,966	2,161
32,500	**32,600**	1,433	1,336	1,530	**38,500**	**38,600**	1,751	1,654	1,848	**44,500**	**44,600**	2,069	1,972	2,166
32,600	**32,700**	1,438	1,341	1,536	**38,600**	**38,700**	1,756	1,659	1,854	**44,600**	**44,700**	2,074	1,977	2,172
32,700	**32,800**	1,444	1,346	1,541	**38,700**	**38,800**	1,762	1,664	1,859	**44,700**	**44,800**	2,080	1,982	2,177
32,800	**32,900**	1,449	1,352	1,546	**38,800**	**38,900**	1,767	1,670	1,864	**44,800**	**44,900**	2,085	1,988	2,182
32,900	**33,000**	1,454	1,357	1,552	**38,900**	**39,000**	1,772	1,675	1,870	**44,900**	**45,000**	2,090	1,993	2,188
33,000					**39,000**					**45,000**				
33,000	**33,100**	1,459	1,362	1,557	**39,000**	**39,100**	1,777	1,680	1,875	**45,000**	**45,100**	2,095	1,998	2,193
33,100	**33,200**	1,465	1,367	1,562	**39,100**	**39,200**	1,783	1,685	1,880	**45,100**	**45,200**	2,101	2,003	2,198
33,200	**33,300**	1,470	1,373	1,568	**39,200**	**39,300**	1,788	1,691	1,886	**45,200**	**45,300**	2,106	2,009	2,204
33,300	**33,400**	1,475	1,378	1,573	**39,300**	**39,400**	1,793	1,696	1,891	**45,300**	**45,400**	2,111	2,014	2,209
33,400	**33,500**	1,481	1,383	1,578	**39,400**	**39,500**	1,799	1,701	1,896	**45,400**	**45,500**	2,117	2,019	2,214
33,500	**33,600**	1,486	1,389	1,583	**39,500**	**39,600**	1,804	1,707	1,901	**45,500**	**45,600**	2,122	2,025	2,219
33,600	**33,700**	1,491	1,394	1,589	**39,600**	**39,700**	1,809	1,712	1,907	**45,600**	**45,700**	2,127	2,030	2,225
33,700	**33,800**	1,497	1,399	1,594	**39,700**	**39,800**	1,815	1,717	1,912	**45,700**	**45,800**	2,133	2,035	2,230
33,800	**33,900**	1,502	1,405	1,599	**39,800**	**39,900**	1,820	1,723	1,917	**45,800**	**45,900**	2,138	2,041	2,235
33,900	**34,000**	1,507	1,410	1,605	**39,900**	**40,000**	1,825	1,728	1,923	**45,900**	**46,000**	2,143	2,046	2,241
34,000					**40,000**					**46,000**				
34,000	**34,100**	1,512	1,415	1,610	**40,000**	**40,100**	1,830	1,733	1,928	**46,000**	**46,100**	2,148	2,051	2,246
34,100	**34,200**	1,518	1,420	1,615	**40,100**	**40,200**	1,836	1,738	1,933	**46,100**	**46,200**	2,154	2,056	2,251
34,200	**34,300**	1,523	1,426	1,621	**40,200**	**40,300**	1,841	1,744	1,939	**46,200**	**46,300**	2,159	2,062	2,257
34,300	**34,400**	1,528	1,431	1,626	**40,300**	**40,400**	1,846	1,749	1,944	**46,300**	**46,400**	2,164	2,067	2,262
34,400	**34,500**	1,534	1,436	1,631	**40,400**	**40,500**	1,852	1,754	1,949	**46,400**	**46,500**	2,170	2,072	2,267
34,500	**34,600**	1,539	1,442	1,636	**40,500**	**40,600**	1,857	1,760	1,954	**46,500**	**46,600**	2,175	2,078	2,272
34,600	**34,700**	1,544	1,447	1,642	**40,600**	**40,700**	1,862	1,765	1,960	**46,600**	**46,700**	2,180	2,083	2,278
34,700	**34,800**	1,550	1,452	1,647	**40,700**	**40,800**	1,868	1,770	1,965	**46,700**	**46,800**	2,186	2,088	2,283
34,800	**34,900**	1,555	1,458	1,652	**40,800**	**40,900**	1,873	1,776	1,970	**46,800**	**46,900**	2,191	2,094	2,288
34,900	**35,000**	1,560	1,463	1,658	**40,900**	**41,000**	1,878	1,781	1,976	**46,900**	**47,000**	2,196	2,099	2,294

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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**	2,201	2,104	2,299	**53,000**	**53,100**	2,519	2,422	2,617	**59,000**	**59,100**	2,837	2,740	2,935
47,100	**47,200**	2,207	2,109	2,304	**53,100**	**53,200**	2,525	2,427	2,622	**59,100**	**59,200**	2,843	2,745	2,940
47,200	**47,300**	2,212	2,115	2,310	**53,200**	**53,300**	2,530	2,433	2,628	**59,200**	**59,300**	2,848	2,751	2,946
47,300	**47,400**	2,217	2,120	2,315	**53,300**	**53,400**	2,535	2,438	2,633	**59,300**	**59,400**	2,853	2,756	2,951
47,400	**47,500**	2,223	2,125	2,320	**53,400**	**53,500**	2,541	2,443	2,638	**59,400**	**59,500**	2,859	2,761	2,956
47,500	**47,600**	2,228	2,131	2,325	**53,500**	**53,600**	2,546	2,449	2,643	**59,500**	**59,600**	2,864	2,767	2,961
47,600	**47,700**	2,233	2,136	2,331	**53,600**	**53,700**	2,551	2,454	2,649	**59,600**	**59,700**	2,869	2,772	2,967
47,700	**47,800**	2,239	2,141	2,336	**53,700**	**53,800**	2,557	2,459	2,654	**59,700**	**59,800**	2,875	2,777	2,972
47,800	**47,900**	2,244	2,147	2,341	**53,800**	**53,900**	2,562	2,465	2,659	**59,800**	**59,900**	2,880	2,783	2,977
47,900	**48,000**	2,249	2,152	2,347	**53,900**	**54,000**	2,567	2,470	2,665	**59,900**	**60,000**	2,885	2,788	2,983
48,000					**54,000**					**60,000**				
48,000	**48,100**	2,254	2,157	2,352	**54,000**	**54,100**	2,572	2,475	2,670	**60,000**	**60,100**	2,890	2,793	2,988
48,100	**48,200**	2,260	2,162	2,357	**54,100**	**54,200**	2,578	2,480	2,675	**60,100**	**60,200**	2,896	2,798	2,993
48,200	**48,300**	2,265	2,168	2,363	**54,200**	**54,300**	2,583	2,486	2,681	**60,200**	**60,300**	2,901	2,804	2,999
48,300	**48,400**	2,270	2,173	2,368	**54,300**	**54,400**	2,588	2,491	2,686	**60,300**	**60,400**	2,906	2,809	3,004
48,400	**48,500**	2,276	2,178	2,373	**54,400**	**54,500**	2,594	2,496	2,691	**60,400**	**60,500**	2,912	2,814	3,009
48,500	**48,600**	2,281	2,184	2,378	**54,500**	**54,600**	2,599	2,502	2,696	**60,500**	**60,600**	2,917	2,820	3,014
48,600	**48,700**	2,286	2,189	2,384	**54,600**	**54,700**	2,604	2,507	2,702	**60,600**	**60,700**	2,922	2,825	3,020
48,700	**48,800**	2,292	2,194	2,389	**54,700**	**54,800**	2,610	2,512	2,707	**60,700**	**60,800**	2,928	2,830	3,025
48,800	**48,900**	2,297	2,200	2,394	**54,800**	**54,900**	2,615	2,518	2,712	**60,800**	**60,900**	2,933	2,836	3,030
48,900	**49,000**	2,302	2,205	2,400	**54,900**	**55,000**	2,620	2,523	2,718	**60,900**	**61,000**	2,938	2,841	3,036
49,000					**55,000**					**61,000**				
49,000	**49,100**	2,307	2,210	2,405	**55,000**	**55,100**	2,625	2,528	2,723	**61,000**	**61,100**	2,943	2,846	3,041
49,100	**49,200**	2,313	2,215	2,410	**55,100**	**55,200**	2,631	2,533	2,728	**61,100**	**61,200**	2,949	2,851	3,046
49,200	**49,300**	2,318	2,221	2,416	**55,200**	**55,300**	2,636	2,539	2,734	**61,200**	**61,300**	2,954	2,857	3,052
49,300	**49,400**	2,323	2,226	2,421	**55,300**	**55,400**	2,641	2,544	2,739	**61,300**	**61,400**	2,959	2,862	3,057
49,400	**49,500**	2,329	2,231	2,426	**55,400**	**55,500**	2,647	2,549	2,744	**61,400**	**61,500**	2,965	2,867	3,062
49,500	**49,600**	2,334	2,237	2,431	**55,500**	**55,600**	2,652	2,555	2,749	**61,500**	**61,600**	2,970	2,873	3,067
49,600	**49,700**	2,339	2,242	2,437	**55,600**	**55,700**	2,657	2,560	2,755	**61,600**	**61,700**	2,975	2,878	3,073
49,700	**49,800**	2,345	2,247	2,442	**55,700**	**55,800**	2,663	2,565	2,760	**61,700**	**61,800**	2,981	2,883	3,078
49,800	**49,900**	2,350	2,253	2,447	**55,800**	**55,900**	2,668	2,571	2,765	**61,800**	**61,900**	2,986	2,889	3,083
49,900	**50,000**	2,355	2,258	2,453	**55,900**	**56,000**	2,673	2,576	2,771	**61,900**	**62,000**	2,991	2,894	3,089
50,000					**56,000**					**62,000**				
50,000	**50,100**	2,360	2,263	2,458	**56,000**	**56,100**	2,678	2,581	2,776	**62,000**	**62,100**	2,996	2,899	3,094
50,100	**50,200**	2,366	2,268	2,463	**56,100**	**56,200**	2,684	2,586	2,781	**62,100**	**62,200**	3,002	2,904	3,099
50,200	**50,300**	2,371	2,274	2,469	**56,200**	**56,300**	2,689	2,592	2,787	**62,200**	**62,300**	3,007	2,910	3,105
50,300	**50,400**	2,376	2,279	2,474	**56,300**	**56,400**	2,694	2,597	2,792	**62,300**	**62,400**	3,012	2,915	3,110
50,400	**50,500**	2,382	2,284	2,479	**56,400**	**56,500**	2,700	2,602	2,797	**62,400**	**62,500**	3,018	2,920	3,115
50,500	**50,600**	2,387	2,290	2,484	**56,500**	**56,600**	2,705	2,608	2,802	**62,500**	**62,600**	3,023	2,926	3,120
50,600	**50,700**	2,392	2,295	2,490	**56,600**	**56,700**	2,710	2,613	2,808	**62,600**	**62,700**	3,028	2,931	3,126
50,700	**50,800**	2,398	2,300	2,495	**56,700**	**56,800**	2,716	2,618	2,813	**62,700**	**62,800**	3,034	2,936	3,131
50,800	**50,900**	2,403	2,306	2,500	**56,800**	**56,900**	2,721	2,624	2,818	**62,800**	**62,900**	3,039	2,942	3,136
50,900	**51,000**	2,408	2,311	2,506	**56,900**	**57,000**	2,726	2,629	2,824	**62,900**	**63,000**	3,044	2,947	3,142
51,000					**57,000**					**63,000**				
51,000	**51,100**	2,413	2,316	2,511	**57,000**	**57,100**	2,731	2,634	2,829	**63,000**	**63,100**	3,049	2,952	3,147
51,100	**51,200**	2,419	2,321	2,516	**57,100**	**57,200**	2,737	2,639	2,834	**63,100**	**63,200**	3,055	2,957	3,152
51,200	**51,300**	2,424	2,327	2,522	**57,200**	**57,300**	2,742	2,645	2,840	**63,200**	**63,300**	3,060	2,963	3,158
51,300	**51,400**	2,429	2,332	2,527	**57,300**	**57,400**	2,747	2,650	2,845	**63,300**	**63,400**	3,065	2,968	3,163
51,400	**51,500**	2,435	2,337	2,532	**57,400**	**57,500**	2,753	2,655	2,850	**63,400**	**63,500**	3,071	2,973	3,168
51,500	**51,600**	2,440	2,343	2,537	**57,500**	**57,600**	2,758	2,661	2,855	**63,500**	**63,600**	3,076	2,979	3,173
51,600	**51,700**	2,445	2,348	2,543	**57,600**	**57,700**	2,763	2,666	2,861	**63,600**	**63,700**	3,081	2,984	3,179
51,700	**51,800**	2,451	2,353	2,548	**57,700**	**57,800**	2,769	2,671	2,866	**63,700**	**63,800**	3,087	2,989	3,184
51,800	**51,900**	2,456	2,359	2,553	**57,800**	**57,900**	2,774	2,677	2,871	**63,800**	**63,900**	3,092	2,995	3,189
51,900	**52,000**	2,461	2,364	2,559	**57,900**	**58,000**	2,779	2,682	2,877	**63,900**	**64,000**	3,097	3,000	3,195
52,000					**58,000**					**64,000**				
52,000	**52,100**	2,466	2,369	2,564	**58,000**	**58,100**	2,784	2,687	2,882	**64,000**	**64,100**	3,102	3,005	3,200
52,100	**52,200**	2,472	2,374	2,569	**58,100**	**58,200**	2,790	2,692	2,887	**64,100**	**64,200**	3,108	3,010	3,205
52,200	**52,300**	2,477	2,380	2,575	**58,200**	**58,300**	2,795	2,698	2,893	**64,200**	**64,300**	3,113	3,016	3,211
52,300	**52,400**	2,482	2,385	2,580	**58,300**	**58,400**	2,800	2,703	2,898	**64,300**	**64,400**	3,118	3,021	3,216
52,400	**52,500**	2,488	2,390	2,585	**58,400**	**58,500**	2,806	2,708	2,903	**64,400**	**64,500**	3,124	3,026	3,221
52,500	**52,600**	2,493	2,396	2,590	**58,500**	**58,600**	2,811	2,714	2,908	**64,500**	**64,600**	3,129	3,032	3,226
52,600	**52,700**	2,498	2,401	2,596	**58,600**	**58,700**	2,816	2,719	2,914	**64,600**	**64,700**	3,134	3,037	3,232
52,700	**52,800**	2,504	2,406	2,601	**58,700**	**58,800**	2,822	2,724	2,919	**64,700**	**64,800**	3,140	3,042	3,237
52,800	**52,900**	2,509	2,412	2,606	**58,800**	**58,900**	2,827	2,730	2,924	**64,800**	**64,900**	3,145	3,048	3,242
52,900	**53,000**	2,514	2,417	2,612	**58,900**	**59,000**	2,832	2,735	2,930	**64,900**	**65,000**	3,150	3,053	3,248

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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 –		
65,000					**71,000**					**77,000**				
65,000	**65,100**	3,155	3,058	3,253	**71,000**	**71,100**	3,473	3,376	3,571	**77,000**	**77,100**	3,791	3,694	3,889
65,100	**65,200**	3,161	3,063	3,258	**71,100**	**71,200**	3,479	3,381	3,576	**77,100**	**77,200**	3,797	3,699	3,894
65,200	**65,300**	3,166	3,069	3,264	**71,200**	**71,300**	3,484	3,387	3,582	**77,200**	**77,300**	3,802	3,705	3,900
65,300	**65,400**	3,171	3,074	3,269	**71,300**	**71,400**	3,489	3,392	3,587	**77,300**	**77,400**	3,807	3,710	3,905
65,400	**65,500**	3,177	3,079	3,274	**71,400**	**71,500**	3,495	3,397	3,592	**77,400**	**77,500**	3,813	3,715	3,910
65,500	**65,600**	3,182	3,085	3,279	**71,500**	**71,600**	3,500	3,403	3,597	**77,500**	**77,600**	3,818	3,721	3,915
65,600	**65,700**	3,187	3,090	3,285	**71,600**	**71,700**	3,505	3,408	3,603	**77,600**	**77,700**	3,823	3,726	3,921
65,700	**65,800**	3,193	3,095	3,290	**71,700**	**71,800**	3,511	3,413	3,608	**77,700**	**77,800**	3,829	3,731	3,926
65,800	**65,900**	3,198	3,101	3,295	**71,800**	**71,900**	3,516	3,419	3,613	**77,800**	**77,900**	3,834	3,737	3,931
65,900	**66,000**	3,203	3,106	3,301	**71,900**	**72,000**	3,521	3,424	3,619	**77,900**	**78,000**	3,839	3,742	3,937
66,000					**72,000**					**78,000**				
66,000	**66,100**	3,208	3,111	3,306	**72,000**	**72,100**	3,526	3,429	3,624	**78,000**	**78,100**	3,844	3,747	3,942
66,100	**66,200**	3,214	3,116	3,311	**72,100**	**72,200**	3,532	3,434	3,629	**78,100**	**78,200**	3,850	3,752	3,947
66,200	**66,300**	3,219	3,122	3,317	**72,200**	**72,300**	3,537	3,440	3,635	**78,200**	**78,300**	3,855	3,758	3,953
66,300	**66,400**	3,224	3,127	3,322	**72,300**	**72,400**	3,542	3,445	3,640	**78,300**	**78,400**	3,860	3,763	3,958
66,400	**66,500**	3,230	3,132	3,327	**72,400**	**72,500**	3,548	3,450	3,645	**78,400**	**78,500**	3,866	3,768	3,963
66,500	**66,600**	3,235	3,138	3,332	**72,500**	**72,600**	3,553	3,456	3,650	**78,500**	**78,600**	3,871	3,774	3,968
66,600	**66,700**	3,240	3,143	3,338	**72,600**	**72,700**	3,558	3,461	3,656	**78,600**	**78,700**	3,876	3,779	3,974
66,700	**66,800**	3,246	3,148	3,343	**72,700**	**72,800**	3,564	3,466	3,661	**78,700**	**78,800**	3,882	3,784	3,979
66,800	**66,900**	3,251	3,154	3,348	**72,800**	**72,900**	3,569	3,472	3,666	**78,800**	**78,900**	3,887	3,790	3,984
66,900	**67,000**	3,256	3,159	3,354	**72,900**	**73,000**	3,574	3,477	3,672	**78,900**	**79,000**	3,892	3,795	3,990
67,000					**73,000**					**79,000**				
67,000	**67,100**	3,261	3,164	3,359	**73,000**	**73,100**	3,579	3,482	3,677	**79,000**	**79,100**	3,897	3,800	3,995
67,100	**67,200**	3,267	3,169	3,364	**73,100**	**73,200**	3,585	3,487	3,682	**79,100**	**79,200**	3,903	3,805	4,000
67,200	**67,300**	3,272	3,175	3,370	**73,200**	**73,300**	3,590	3,493	3,688	**79,200**	**79,300**	3,908	3,811	4,006
67,300	**67,400**	3,277	3,180	3,375	**73,300**	**73,400**	3,595	3,498	3,693	**79,300**	**79,400**	3,913	3,816	4,011
67,400	**67,500**	3,283	3,185	3,380	**73,400**	**73,500**	3,601	3,503	3,698	**79,400**	**79,500**	3,919	3,821	4,016
67,500	**67,600**	3,288	3,191	3,385	**73,500**	**73,600**	3,606	3,509	3,703	**79,500**	**79,600**	3,924	3,827	4,021
67,600	**67,700**	3,293	3,196	3,391	**73,600**	**73,700**	3,611	3,514	3,709	**79,600**	**79,700**	3,929	3,832	4,027
67,700	**67,800**	3,299	3,201	3,396	**73,700**	**73,800**	3,617	3,519	3,714	**79,700**	**79,800**	3,935	3,837	4,032
67,800	**67,900**	3,304	3,207	3,401	**73,800**	**73,900**	3,622	3,525	3,719	**79,800**	**79,900**	3,940	3,843	4,037
67,900	**68,000**	3,309	3,212	3,407	**73,900**	**74,000**	3,627	3,530	3,725	**79,900**	**80,000**	3,945	3,848	4,043
68,000					**74,000**					**80,000**				
68,000	**68,100**	3,314	3,217	3,412	**74,000**	**74,100**	3,632	3,535	3,730	**80,000**	**80,100**	3,950	3,853	4,048
68,100	**68,200**	3,320	3,222	3,417	**74,100**	**74,200**	3,638	3,540	3,735	**80,100**	**80,200**	3,956	3,858	4,053
68,200	**68,300**	3,325	3,228	3,423	**74,200**	**74,300**	3,643	3,546	3,741	**80,200**	**80,300**	3,961	3,864	4,059
68,300	**68,400**	3,330	3,233	3,428	**74,300**	**74,400**	3,648	3,551	3,746	**80,300**	**80,400**	3,966	3,869	4,064
68,400	**68,500**	3,336	3,238	3,433	**74,400**	**74,500**	3,654	3,556	3,751	**80,400**	**80,500**	3,972	3,874	4,069
68,500	**68,600**	3,341	3,244	3,438	**74,500**	**74,600**	3,659	3,562	3,756	**80,500**	**80,600**	3,977	3,880	4,074
68,600	**68,700**	3,346	3,249	3,444	**74,600**	**74,700**	3,664	3,567	3,762	**80,600**	**80,700**	3,982	3,885	4,080
68,700	**68,800**	3,352	3,254	3,449	**74,700**	**74,800**	3,670	3,572	3,767	**80,700**	**80,800**	3,988	3,890	4,085
68,800	**68,900**	3,357	3,260	3,454	**74,800**	**74,900**	3,675	3,578	3,772	**80,800**	**80,900**	3,993	3,896	4,090
68,900	**69,000**	3,362	3,265	3,460	**74,900**	**75,000**	3,680	3,583	3,778	**80,900**	**81,000**	3,998	3,901	4,096
69,000					**75,000**					**81,000**				
69,000	**69,100**	3,367	3,270	3,465	**75,000**	**75,100**	3,685	3,588	3,783	**81,000**	**81,100**	4,003	3,906	4,101
69,100	**69,200**	3,373	3,275	3,470	**75,100**	**75,200**	3,691	3,593	3,788	**81,100**	**81,200**	4,009	3,911	4,106
69,200	**69,300**	3,378	3,281	3,476	**75,200**	**75,300**	3,696	3,599	3,794	**81,200**	**81,300**	4,014	3,917	4,112
69,300	**69,400**	3,383	3,286	3,481	**75,300**	**75,400**	3,701	3,604	3,799	**81,300**	**81,400**	4,019	3,922	4,117
69,400	**69,500**	3,389	3,291	3,486	**75,400**	**75,500**	3,707	3,609	3,804	**81,400**	**81,500**	4,025	3,927	4,122
69,500	**69,600**	3,394	3,297	3,491	**75,500**	**75,600**	3,712	3,615	3,809	**81,500**	**81,600**	4,030	3,933	4,127
69,600	**69,700**	3,399	3,302	3,497	**75,600**	**75,700**	3,717	3,620	3,815	**81,600**	**81,700**	4,035	3,938	4,133
69,700	**69,800**	3,405	3,307	3,502	**75,700**	**75,800**	3,723	3,625	3,820	**81,700**	**81,800**	4,041	3,943	4,138
69,800	**69,900**	3,410	3,313	3,507	**75,800**	**75,900**	3,728	3,631	3,825	**81,800**	**81,900**	4,046	3,949	4,143
69,900	**70,000**	3,415	3,318	3,513	**75,900**	**76,000**	3,733	3,636	3,831	**81,900**	**82,000**	4,051	3,954	4,149
70,000					**76,000**					**82,000**				
70,000	**70,100**	3,420	3,323	3,518	**76,000**	**76,100**	3,738	3,641	3,836	**82,000**	**82,100**	4,056	3,959	4,154
70,100	**70,200**	3,426	3,328	3,523	**76,100**	**76,200**	3,744	3,646	3,841	**82,100**	**82,200**	4,062	3,964	4,159
70,200	**70,300**	3,431	3,334	3,529	**76,200**	**76,300**	3,749	3,652	3,847	**82,200**	**82,300**	4,067	3,970	4,165
70,300	**70,400**	3,436	3,339	3,534	**76,300**	**76,400**	3,754	3,657	3,852	**82,300**	**82,400**	4,072	3,975	4,170
70,400	**70,500**	3,442	3,344	3,539	**76,400**	**76,500**	3,760	3,662	3,857	**82,400**	**82,500**	4,078	3,980	4,175
70,500	**70,600**	3,447	3,350	3,544	**76,500**	**76,600**	3,765	3,668	3,862	**82,500**	**82,600**	4,083	3,986	4,180
70,600	**70,700**	3,452	3,355	3,550	**76,600**	**76,700**	3,770	3,673	3,868	**82,600**	**82,700**	4,088	3,991	4,186
70,700	**70,800**	3,458	3,360	3,555	**76,700**	**76,800**	3,776	3,678	3,873	**82,700**	**82,800**	4,094	3,996	4,191
70,800	**70,900**	3,463	3,366	3,560	**76,800**	**76,900**	3,781	3,684	3,878	**82,800**	**82,900**	4,099	4,002	4,196
70,900	**71,000**	3,468	3,371	3,566	**76,900**	**77,000**	3,786	3,689	3,884	**82,900**	**83,000**	4,104	4,007	4,202

Continued on next page

If line 37 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
83,000				
83,000	**83,100**	4,109	4,012	4,207
83,100	**83,200**	4,115	4,017	4,212
83,200	**83,300**	4,120	4,023	4,218
83,300	**83,400**	4,125	4,028	4,223
83,400	**83,500**	4,131	4,033	4,228
83,500	**83,600**	4,136	4,039	4,233
83,600	**83,700**	4,141	4,044	4,239
83,700	**83,800**	4,147	4,049	4,244
83,800	**83,900**	4,152	4,055	4,249
83,900	**84,000**	4,157	4,060	4,255
84,000				
84,000	**84,100**	4,162	4,065	4,260
84,100	**84,200**	4,168	4,070	4,265
84,200	**84,300**	4,173	4,076	4,271
84,300	**84,400**	4,178	4,081	4,276
84,400	**84,500**	4,184	4,086	4,281
84,500	**84,600**	4,189	4,092	4,286
84,600	**84,700**	4,194	4,097	4,292
84,700	**84,800**	4,200	4,102	4,297
84,800	**84,900**	4,205	4,108	4,302
84,900	**85,000**	4,210	4,113	4,308
85,000				
85,000	**85,100**	4,215	4,118	4,313
85,100	**85,200**	4,221	4,123	4,318
85,200	**85,300**	4,226	4,129	4,324
85,300	**85,400**	4,231	4,134	4,329
85,400	**85,500**	4,237	4,139	4,334
85,500	**85,600**	4,242	4,145	4,339
85,600	**85,700**	4,247	4,150	4,345
85,700	**85,800**	4,253	4,155	4,350
85,800	**85,900**	4,258	4,161	4,355
85,900	**86,000**	4,263	4,166	4,361
86,000				
86,000	**86,100**	4,268	4,171	4,366
86,100	**86,200**	4,274	4,176	4,371
86,200	**86,300**	4,279	4,182	4,377
86,300	**86,400**	4,284	4,187	4,382
86,400	**86,500**	4,290	4,192	4,387
86,500	**86,600**	4,295	4,198	4,392
86,600	**86,700**	4,300	4,203	4,398
86,700	**86,800**	4,306	4,208	4,403
86,800	**86,900**	4,311	4,214	4,408
86,900	**87,000**	4,316	4,219	4,414
87,000				
87,000	**87,100**	4,321	4,224	4,419
87,100	**87,200**	4,327	4,229	4,424
87,200	**87,300**	4,332	4,235	4,430
87,300	**87,400**	4,337	4,240	4,435
87,400	**87,500**	4,343	4,245	4,440
87,500	**87,600**	4,348	4,251	4,445
87,600	**87,700**	4,353	4,256	4,451
87,700	**87,800**	4,359	4,261	4,456
87,800	**87,900**	4,364	4,267	4,461
87,900	**88,000**	4,369	4,272	4,467
88,000				
88,000	**88,100**	4,374	4,277	4,472
88,100	**88,200**	4,380	4,282	4,477
88,200	**88,300**	4,385	4,288	4,483
88,300	**88,400**	4,390	4,293	4,488
88,400	**88,500**	4,396	4,298	4,493
88,500	**88,600**	4,401	4,304	4,498
88,600	**88,700**	4,406	4,309	4,504
88,700	**88,800**	4,412	4,314	4,509
88,800	**88,900**	4,417	4,320	4,514
88,900	**89,000**	4,422	4,325	4,520

If line 37 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
89,000				
89,000	**89,100**	4,427	4,330	4,525
89,100	**89,200**	4,433	4,335	4,530
89,200	**89,300**	4,438	4,341	4,536
89,300	**89,400**	4,443	4,346	4,541
89,400	**89,500**	4,449	4,351	4,546
89,500	**89,600**	4,454	4,357	4,551
89,600	**89,700**	4,459	4,362	4,557
89,700	**89,800**	4,465	4,367	4,562
89,800	**89,900**	4,470	4,373	4,567
89,900	**90,000**	4,475	4,378	4,573
90,000				
90,000	**90,100**	4,480	4,383	4,578
90,100	**90,200**	4,486	4,388	4,583
90,200	**90,300**	4,491	4,394	4,589
90,300	**90,400**	4,496	4,399	4,594
90,400	**90,500**	4,502	4,404	4,599
90,500	**90,600**	4,507	4,410	4,604
90,600	**90,700**	4,512	4,415	4,610
90,700	**90,800**	4,518	4,420	4,615
90,800	**90,900**	4,523	4,426	4,620
90,900	**91,000**	4,528	4,431	4,626
91,000				
91,000	**91,100**	4,533	4,436	4,631
91,100	**91,200**	4,539	4,441	4,636
91,200	**91,300**	4,544	4,447	4,642
91,300	**91,400**	4,549	4,452	4,647
91,400	**91,500**	4,555	4,457	4,652
91,500	**91,600**	4,560	4,463	4,657
91,600	**91,700**	4,565	4,468	4,663
91,700	**91,800**	4,571	4,473	4,668
91,800	**91,900**	4,576	4,479	4,673
91,900	**92,000**	4,581	4,484	4,679
92,000				
92,000	**92,100**	4,586	4,489	4,684
92,100	**92,200**	4,592	4,494	4,689
92,200	**92,300**	4,597	4,500	4,695
92,300	**92,400**	4,602	4,505	4,700
92,400	**92,500**	4,608	4,510	4,705
92,500	**92,600**	4,613	4,516	4,710
92,600	**92,700**	4,618	4,521	4,716
92,700	**92,800**	4,624	4,526	4,721
92,800	**92,900**	4,629	4,532	4,726
92,900	**93,000**	4,634	4,537	4,732
93,000				
93,000	**93,100**	4,639	4,542	4,737
93,100	**93,200**	4,645	4,547	4,742
93,200	**93,300**	4,650	4,553	4,748
93,300	**93,400**	4,655	4,558	4,753
93,400	**93,500**	4,661	4,563	4,758
93,500	**93,600**	4,666	4,569	4,763
93,600	**93,700**	4,671	4,574	4,769
93,700	**93,800**	4,677	4,579	4,774
93,800	**93,900**	4,682	4,585	4,779
93,900	**94,000**	4,687	4,590	4,785
94,000				
94,000	**94,100**	4,692	4,595	4,790
94,100	**94,200**	4,698	4,600	4,795
94,200	**94,300**	4,703	4,606	4,801
94,300	**94,400**	4,708	4,611	4,806
94,400	**94,500**	4,714	4,616	4,811
94,500	**94,600**	4,719	4,622	4,816
94,600	**94,700**	4,724	4,627	4,822
94,700	**94,800**	4,730	4,632	4,827
94,800	**94,900**	4,735	4,638	4,832
94,900	**95,000**	4,740	4,643	4,838

If line 37 is –		And you are –		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
95,000				
95,000	**95,100**	4,745	4,648	4,843
95,100	**95,200**	4,751	4,653	4,848
95,200	**95,300**	4,756	4,659	4,854
95,300	**95,400**	4,761	4,664	4,859
95,400	**95,500**	4,767	4,669	4,864
95,500	**95,600**	4,772	4,675	4,869
95,600	**95,700**	4,777	4,680	4,875
95,700	**95,800**	4,783	4,685	4,880
95,800	**95,900**	4,788	4,691	4,885
95,900	**96,000**	4,793	4,696	4,891
96,000				
96,000	**96,100**	4,798	4,701	4,896
96,100	**96,200**	4,804	4,706	4,901
96,200	**96,300**	4,809	4,712	4,907
96,300	**96,400**	4,814	4,717	4,912
96,400	**96,500**	4,820	4,722	4,917
96,500	**96,600**	4,825	4,728	4,922
96,600	**96,700**	4,830	4,733	4,928
96,700	**96,800**	4,836	4,738	4,933
96,800	**96,900**	4,841	4,744	4,938
96,900	**97,000**	4,846	4,749	4,944
97,000				
97,000	**97,100**	4,851	4,754	4,949
97,100	**97,200**	4,857	4,759	4,954
97,200	**97,300**	4,862	4,765	4,960
97,300	**97,400**	4,867	4,770	4,965
97,400	**97,500**	4,873	4,775	4,970
97,500	**97,600**	4,878	4,781	4,975
97,600	**97,700**	4,883	4,786	4,981
97,700	**97,800**	4,889	4,791	4,986
97,800	**97,900**	4,894	4,797	4,991
97,900	**98,000**	4,899	4,802	4,997
98,000				
98,000	**98,100**	4,904	4,807	5,002
98,100	**98,200**	4,910	4,812	5,007
98,200	**98,300**	4,915	4,818	5,013
98,300	**98,400**	4,920	4,823	5,018
98,400	**98,500**	4,926	4,828	5,023
98,500	**98,600**	4,931	4,834	5,028
98,600	**98,700**	4,936	4,839	5,034
98,700	**98,800**	4,942	4,844	5,039
98,800	**98,900**	4,947	4,850	5,044
98,900	**99,000**	4,952	4,855	5,050
99,000				
99,000	**99,100**	4,957	4,860	5,055
99,100	**99,200**	4,963	4,865	5,060
99,200	**99,300**	4,968	4,871	5,066
99,300	**99,400**	4,973	4,876	5,071
99,400	**99,500**	4,979	4,881	5,076
99,500	**99,600**	4,984	4,887	5,081
99,600	**99,700**	4,989	4,892	5,087
99,700	**99,800**	4,995	4,897	5,092
99,800	**99,900**	5,000	4,903	5,097
99,900	**100,000**	5,005	4,908	5,103

$100,000 or over –
use the
Tax Computation Worksheet
on page 58

2021 Tax Computation Worksheet – Line 39

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

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

Taxable income. If line 37 is –	**(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
At least $100,000 but less than $266,930	$	x 5.3% (.053)	$	$ 292.16	$
$266,930 or over	$	x 7.65% (.0765)	$	$6,565.02	$

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

Taxable income. If line 37 is –	**(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
At least $100,000 but less than $355,910	$	x 5.3% (.053)	$	$ 389.52	$
$355,910 or over	$	x 7.65% (.0765)	$	$8,753.41	$

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

Taxable income. If line 37 is –	**(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
At least $100,000 but less than $177,960	$	x 5.3% (.053)	$	$ 194.73	$
$177,960 or over	$	x 7.65% (.0765)	$	$4,376.79	$

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, 2021. If you moved out of Wisconsin during 2021, 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

School District	No.
ABBOTSFORD	0007
ADAMS-FRIENDSHIP	0014
ALBANY	0063
ALGOMA	0070
ALMA	0084
ALMA CENTER	0091
ALMOND-BANCROFT	0105
ALTOONA	0112
AMERY	0119
ANTIGO	0140
APPLETON	0147
ARCADIA	0154
ARGYLE	0161
ARROWHEAD UHS	*
ASHLAND	0170
ASHWAUBENON	0182
ATHENS	0196
AUBURNDALE	0203
AUGUSTA	0217
BALDWIN-WOODVILLE	0231
BANGOR	0245
BARABOO	0280
BARNEVELD	0287
BARRON	0308
BAYFIELD	0315
BEAVER DAM	0336
BEECHER-DUNBAR-PEMBINE	4263
BELLEVILLE	0350
BELMONT	0364
BELOIT	0413
BELOIT TURNER	0422
BENTON	0427
BERLIN	0434
BIG FOOT UHS	*
BIRCHWOOD	0441
BLACK HAWK	2240
BLACK RIVER FALLS	0476
BLAIR-TAYLOR	0485
BLOOMER	0497
BONDUEL	0602
BOSCOBEL AREA	0609
BOWLER	0623
BOYCEVILLE	0637
BRILLION	0658
BRODHEAD	0700
BROWN DEER	0721
BRUCE	0735
BURLINGTON	0777
BUTTERNUT	0840
CADOTT	0870
CAMBRIA-FRIESLAND	0882
CAMBRIDGE	0896
CAMERON	0903
CAMPBELLSPORT	0910
CASHTON	0980
CASSVILLE	0994
CEDARBURG	1015
CEDAR GROVE-BELGIUM	1029
CENTRAL/WESTOSHA	*
CHEQUAMEGON	1071
CHETEK-WEYERHAEUSER	1080
CHILTON	1085
CHIPPEWA FALLS	1092
CLAYTON	1120
CLEAR LAKE	1127
CLINTON	1134
CLINTONVILLE	1141
COCHRANE-FOUNTAIN CITY	1155
COLBY	1162
COLEMAN	1169
COLFAX	1176
COLUMBUS	1183
CORNELL	1204
CRANDON	1218
CRIVITZ	1232
CUBA CITY	1246
CUDAHY	1253
CUMBERLAND	1260
D C EVEREST	4970
DARLINGTON	1295
DEERFIELD	1309
DE FOREST	1316
DELAVAN-DARIEN	1380
DENMARK	1407
DE PERE	1414
DE SOTO	1421
DODGELAND	2744
DODGEVILLE	1428
DRUMMOND	1491
DURAND-ARKANSAW	1499
EAST TROY	1540
EAU CLAIRE	1554
EDGAR	1561
EDGERTON	1568
ELCHO	1582
ELEVA-STRUM	1600
ELKHART LAKE-GLENBEULAH	1631
ELKHORN	1638
ELK MOUND	1645
ELLSWORTH	1659
ELMBROOK	0714
ELMWOOD	1666
EVANSVILLE	1694
FALL CREEK	1729
FALL RIVER	1736
FENNIMORE	1813
FLAMBEAU	5757
FLORENCE CO	1855
FOND DU LAC	1862
FORT ATKINSON	1883
FRANKLIN	1900
FREDERIC	1939
FREEDOM	1953
GALESVILLE-ETTRICK-TREMPEALEAU	2009
GERMANTOWN	2058
GIBRALTAR	2114
GILLETT	2128
GILMAN	2135
GILMANTON	2142
GLENWOOD CITY	2198
GOODMAN-ARMSTRONG	2212
GRAFTON	2217
GRANTON	2226
GRANTSBURG	2233
GREEN BAY	2289
GREENDALE	2296
GREENFIELD	2303
GREEN LAKE	2310
GREENWOOD	2394
GRESHAM	2415
HAMILTON	2420
HARTFORD UHS	*
HAYWARD	2478
HIGHLAND	2527
HILBERT	2534
HILLSBORO	2541
HOLMEN	2562
HORICON	2576
HORTONVILLE AREA	2583
HOWARD-SUAMICO	2604
HOWARDS GROVE	2605
HUDSON	2611
HURLEY	2618
HUSTISFORD	2625
INDEPENDENCE	2632
IOLA-SCANDINAVIA	2639
IOWA-GRANT	2646
ITHACA	2660
JANESVILLE	2695
JEFFERSON	2702
JOHNSON CREEK	2730
JUDA	2737
KAUKAUNA	2758
KENOSHA	2793
KETTLE MORAINE	1376
KEWASKUM	2800
KEWAUNEE	2814
KICKAPOO	5960
KIEL	2828
KIMBERLY	2835
KOHLER	2842
LA CROSSE	2849
LADYSMITH	2856
LA FARGE	2863
LAKE GENEVA-GENOA CITY UHS	*
LAKE HOLCOMBE	2891
LAKELAND UHS	*
LAKE MILLS	2898
LANCASTER	2912
LAONA	2940
LENA	2961
LITTLE CHUTE	3129
LODI	3150
LOMIRA	3171
LOYAL	3206
LUCK	3213
LUXEMBURG-CASCO	3220
MADISON	3269
MANAWA	3276
MANITOWOC	3290
MAPLE	3297
MARATHON CITY	3304
MARINETTE	3311
MARION	3318
MARKESAN	3325
MARSHALL	3332
MARSHFIELD	3339
MAUSTON	3360
MAYVILLE	3367
MCFARLAND	3381
MEDFORD	3409
MELLEN	3427
MELROSE-MINDORO	3428
MENASHA	3430
MENOMINEE INDIAN	3434
MENOMONEE FALLS	3437
MENOMONIE	3444
MEQUON-THIENSVILLE	3479
MERCER	3484
MERRILL	3500
MIDDLETON-CROSS PLAINS	3549
MILTON	3612
MILWAUKEE	3619
MINERAL POINT	3633
MISHICOT	3661
MONDOVI	3668
MONONA GROVE	3675
MONROE	3682
MONTELLO	3689
MONTICELLO	3696
MOSINEE	3787
MOUNT HOREB	3794
MUKWONAGO	3822
MUSKEGO-NORWAY	3857
NECEDAH	3871
NEENAH	3892
NEILLSVILLE	3899
NEKOOSA	3906
NEW AUBURN	3920
NEW BERLIN	3925
NEW GLARUS	3934
NEW HOLSTEIN	3941
NEW LISBON	3948
NEW LONDON	3955
NEW RICHMOND	3962
NIAGARA	3969
NICOLET UHS	*
NORRIS	3976
NORTH CRAWFORD	2016
NORTH FOND DU LAC	3983
NORTHERN OZAUKEE	1945
NORTHLAND PINES	1526
NORTHWOOD	3654
NORWALK-ONTARIO-WILTON	3990
OAK CREEK-FRANKLIN	4018
OAKFIELD	4025
OCONOMOWOC	4060
OCONTO	4067
OCONTO FALLS	4074
OMRO	4088
ONALASKA	4095
OOSTBURG	4137
OREGON	4144
OSCEOLA	4165
OSHKOSH	4179
OSSEO-FAIRCHILD	4186
OWEN-WITHEE	4207
PALMYRA-EAGLE	4221
PARDEEVILLE	4228
PARKVIEW	4151
PECATONICA	0490
PEPIN	4270
PESHTIGO	4305
PEWAUKEE	4312
PHELPS	4330
PHILLIPS	4347
PITTSVILLE	4368
PLATTEVILLE	4389
PLUM CITY	4459
PLYMOUTH	4473
PORTAGE	4501
PORT EDWARDS	4508
PORT WASHINGTON-SAUKVILLE	4515
POTOSI	4529
POYNETTE	4536
PRAIRIE DU CHIEN	4543
PRAIRIE FARM	4557
PRENTICE	4571
PRESCOTT	4578
PRINCETON	4606
PULASKI	4613
RACINE	4620
RANDOLPH	4634
RANDOM LAKE	4641
REEDSBURG	4753
REEDSVILLE	4760
RHINELANDER	4781
RIB LAKE	4795
RICE LAKE	4802
RICHLAND	4851
RIO	4865
RIPON AREA	4872
RIVERDALE	3850
RIVER FALLS	4893
RIVER RIDGE	4904
RIVER VALLEY	5523
ROSENDALE-BRANDON	4956
ROSHOLT	4963
ROYALL	1673
SAINT CROIX CENTRAL	2422
SAINT CROIX FALLS	5019
SAINT FRANCIS	5026
SAUK PRAIRIE	5100
SENECA	5124
SEVASTOPOL	5130
SEYMOUR	5138
SHAWANO	5264
SHEBOYGAN	5271
SHEBOYGAN FALLS	5278
SHELL LAKE	5306
SHIOCTON	5348
SHOREWOOD	5355
SHULLSBURG	5362
SIREN	5376
SLINGER	5390
SOLON SPRINGS	5397
SOMERSET	5432
SOUTH MILWAUKEE	5439
SOUTH SHORE	4522
SOUTHERN DOOR CO	5457
SOUTHWESTERN WISCONSIN	2485
SPARTA	5460
SPENCER	5467
SPOONER	5474
SPRING VALLEY	5586
STANLEY-BOYD	5593
STEVENS POINT	5607
STOCKBRIDGE	5614
STOUGHTON	5621
STRATFORD	5628
STURGEON BAY	5642
SUN PRAIRIE	5656
SUPERIOR	5663
SURING	5670
THORP	5726
THREE LAKES	5733
TIGERTON	5740
TOMAH	5747
TOMAHAWK	5754
TOMORROW RIVER	0126
TRI-COUNTY	4375
TURTLE LAKE	5810
TWO RIVERS	5824
UNION GROVE UHS	*
UNITY	0238
VALDERS	5866
VERONA	5901
VIROQUA	5985
WABENO	5992
WASHBURN	6027
WASHINGTON	6069
WATERFORD UHS	*
WATERLOO	6118
WATERTOWN	6125
WAUKESHA	6174
WAUNAKEE	6181
WAUPACA	6195
WAUPUN	6216
WAUSAU	6223
WAUSAUKEE	6230
WAUTOMA	6237
WAUWATOSA	6244
WAUZEKA-STEUBEN	6251
WEBSTER	6293
WEST ALLIS-WEST MILWAUKEE	6300
WEST BEND	6307
WEST SALEM	6370
WESTBY	6321
WEST DE PERE	6328
WESTFIELD	6335
WESTON	6354
WEYAUWEGA-FREMONT	6384
WHITEFISH BAY	6419
WHITEHALL	6426
WHITE LAKE	6440
WHITEWATER	6461
WHITNALL	6470
WILD ROSE	6475
WILLIAMS BAY	6482
WILMOT UHS	*
WINNECONNE	6608
WINTER	6615
WISCONSIN DELLS	6678
WISCONSIN HEIGHTS	0469
WISCONSIN RAPIDS	6685
WITTENBERG-BIRNAMWOOD	6692
WONEWOC-UNION CENTER	6713
WRIGHTSTOWN	6734

*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

School District	No.
BRIGHTON, #1	0657
BRISTOL, #1	0665
DOVER, #1	1449
ERIN	1687
FONTANA, JT #8	1870
FOX POINT, JT #2	1890
GENEVA, JT #4	2044
GENOA CITY, JT #2	2051
GLENDALE-RIVER HILLS	2184
HARTFORD, JT #1	2443
HARTLAND-LAKESIDE, JT #3	2460
HERMAN-NEOSHO-RUBICON	2525
HOLY HILL AREA	2570
LAC DU FLAMBEAU #1	1848
LAKE COUNTRY	3862
LAKE GENEVA, JT #1	2885
LINN, JT #4	3087
LINN, JT #6	3094
MAPLE DALE-INDIAN HILL	1897
MERTON COMMUNITY	3528
MINOCQUA, JT #1	3640
NORTH CAPE	4690
NORTH LAKE	3514
NORTH LAKELAND	0616
NORWAY, JT #7	4011
PARIS, JT #1	4235
RANDALL, JT #1	4627
RAYMOND, #14	4686
RICHMOND	3122
SALEM	5068
SHARON, JT #11	5258
SILVER LAKE, JT #1	5369
STONE BANK	3542
SWALLOW	3510
TREVOR-WILMOT	5780
TWIN LAKES, #4	5817
UNION GROVE, JT #1	5859
WALWORTH, JT #1	6022
WASHINGTON-CALDWELL	6104
WATERFORD, JT #1	6113
WHEATLAND, JT #1	6412
WOODRUFF, JT #1	6720
YORKVILLE, JT #2	6748

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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, enclose an additional sheet describing your particular circumstances.

NAME(S)_____ SOCIAL SECURITY NUMBER _____

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

You Spouse

- ☐ ☐ Full-year Wisconsin resident; did not change domicile from Wisconsin during 2021.
- ☐ ☐ Changed legal residence from Wisconsin during 2021; have not moved back to Wisconsin.
- ☐ ☐ Changed legal residence from Wisconsin during or before 2021; have moved back to Wisconsin.
- ☐ ☐ Changed legal residence to Wisconsin from _____ *(state or country)* on _____ *(date)* during 2021; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- ☐ ☐ Was a nonresident of Wisconsin for all of 2021. Resident of _____ *(Nonresident alien; please indicate country)*

If you changed your legal residence from Wisconsin during 2020 or 2021 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 2021 tax returns, please explain.
    _____