# 1NPR

# 2016

***Nonresident & part-year resident Wisconsin income tax***

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning _____, 2016 ending _____, 20____.

Check here if this is an amended return ▶ ☐

**Complete form using BLACK INK**

DO NOT STAPLE

PAPER CLIP withholding statements here

| Your legal last name | Legal first name | M.I. | Your social security number |
|---|---|---|---|
| If a joint return, spouse's legal last name | Spouse's legal first name | M.I. | Spouse's social security number |
| Home address (number and street). If you have a PO Box, see page 7 | | Apt. no. | |
| City or post office | State | Zip code | |

**Filing status**

- ☐ Single
- ☐ Married filing joint return (even if only one had income)
- ☐ Married filing separate return. Fill in spouse's SSN above and full name here .....▶
- ☐ Head of household (with qualifying person), (see page 8). Also, check here if married... ▶ ☐

**Special conditions** ☐

Legal **last** name

Legal **first** name | M.I.

**Tax district**

Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2016 or before leaving Wisconsin (nonresidents leave blank).

☐ City ☐ Village ☐ Town

City, village, or town ▶ _____

**County of** ▶ _____

**School district number** See page 43 _____

**Resident status** Check the status that applies

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

**Note: Complete residence questionnaire, page 51.**

PAPER CLIP check or money order here

**Income**

**Print numbers like this → 0123456789**
**Not like this → Ø147**

**NO COMMAS NO CENTS**

| | | | A. Federal column | B. Wisconsin column |
|---|---|---|---|---|
| 1 | Wages, salaries, tips, etc. (see page 10) | 1 | .00 | .00 |
| 2 | Taxable interest (see page 12) | 2 | .00 | .00 |
| 3 | Ordinary dividends (see page 13) | 3 | .00 | .00 |
| 4 | Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10) | 4 | .00 | Not taxable |
| 5 | Alimony received (see page 13) | 5 | .00 | .00 |
| 6 | Business income or (loss) (see page 13) | 6 | .00 | .00 |
| 7 | Capital gain or (loss) (see page 13) | 7 | .00 | .00 |
| 8 | Other gains or (losses) (see page 14) | 8 | .00 | .00 |
| 9 | IRA distributions (see page 14) | 9 | .00 | .00 |
| 10 | Pensions and annuities (see page 14) | 10 | .00 | .00 |
| 11 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see page 15) | 11 | .00 | .00 |
| 12 | Farm income or (loss) (see page 15) | 12 | .00 | .00 |
| 13 | Unemployment compensation (see page 16) | 13 | .00 | .00 |
| 14 | Social security benefits (see page 16) | 14 | .00 | Not taxable |
| 15 | Other income (see pages 16-23). Enclose Schedule M | 15 | .00 | .00 |
| 16 | Combine lines 1 through 15 | 16 | .00 | .00 |

| **Adjustments to Income** | | A. Federal column | B. Wisconsin column |
|---|---|---|---|
| **17** Educator expenses (see page 23) | **17** | .00 | .00 |
| **18** Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 23) | **18** | .00 | .00 |
| **19** Health savings account deduction (see page 23) | **19** | .00 | .00 |
| **20** Moving expenses (see page 23) | **20** | .00 | .00 |
| **21** Deductible part of self-employment tax (see page 23) | **21** | .00 | .00 |
| **22** Self-employed SEP, SIMPLE, and qualified plans (see page 23) | **22** | .00 | .00 |
| **23** Self-employed health insurance deduction (see page 24) | **23** | .00 | .00 |
| **24** Penalty on early withdrawal of savings (see page 24) | **24** | .00 | .00 |
| **25** Alimony paid (see page 24) | **25** | .00 | .00 |
| **26** IRA deduction (see page 24) | **26** | .00 | .00 |
| **27** Student loan interest deduction (see page 24) | **27** | .00 | .00 |
| **28** Tuition and fees (see page 24) | **28** | Not deductible for Wisconsin | |
| **29** Domestic production activities deduction (see page 24) | **29** | Not deductible for Wisconsin | |
| **30** Other adjustments included in Form 1040, line 36 (see page 24) (list type and amount) _____ | **30** | .00 | .00 |
| **31** Total adjustments to income. Add lines 17 through 30 | **31** | .00 | .00 |
| **Adjusted Gross Income** | | | |
| **32** Wisconsin income. Subtract line 31, column B from line 16, column B | **32** | | .00 |
| **33** Federal income. Subtract line 31, column A from line 16, column A | **33** | .00 | |
| **34** Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 25) | **34** | ___ . ___ ___ ___ ___ | |

**Tax Computation**

**35** Fill in the **larger** of Wisconsin income from line 32, column B or federal income from line 33, column A. **But**, if Wisconsin income from line 32 is zero or less, fill in 0 (zero) . . . **35** .00

**36a** If you (or your spouse) can be claimed as a dependent on anyone else's return, check here ▶ and see the "Exception" in the instructions for line 36c on page 25 . . . **36a** ☐

**36b** Aliens (see page 25 to determine if you must check line 36b) . . . **36b** ☐

**36c** Find the standard deduction for amount on line **33** using table on page 41 . . . **36c** .00

**37** Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . **37** .00

**38** Exemptions (Caution: see page 25)

**a** Fill in exemptions from your federal return _____ x $700 . . **38a** .00

**b** Check if 65 or older ☐ You + ☐ Spouse = _____ x $250 . . **38b** .00

**c** Add lines 38a and 38b . . . **38c** .00

**39** Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero) . . . **39** .00

**40** Tax (see table on page 44) . . . **40** .00

**41** Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . **41** .00

**42** School property tax credits (part-year and full-year residents only)

**a** Rent paid in 2016–heat included .00 / Rent paid in 2016–heat not included .00 — Find credit from table page 27 . . . . **42a** .00

**b** Property taxes paid on home in 2016 .00 — Find credit from table page 28 . . . . **42b** .00

**43** Add credits on lines 41, 42a, and 42b . . . **43** .00

**44** Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) . . . **44** .00

**45** Fill in ratio from line 34 . . . **45** ___ . ___ ___ ___ ___

**46** Multiply line 44 by ratio on line 45 . . . **46** .00

Name(s) shown on Form 1NPR | Your social security number

| | | | | |
|---|---|---|---|---|
| 47 | Fill in amount from line 46 | | 47 | .00 |
| 48 | Armed forces member credit. (Full-year Wisconsin residents only) | 48 .00 | | |
| 49 | Working families tax credit. (Full-year Wisconsin residents only) | 49 .00 | | |
| 50 | Certain nonrefundable credits from line 11 of Schedule CR | 50 .00 | | |
| 51 | Add lines 48 through 50 | | 51 | .00 |
| 52 | Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero) | | 52 | .00 |
| 53 | Alternative minimum tax. Enclose Schedule MT | | 53 | .00 |
| 54 | Add lines 52 and 53 | | 54 | .00 |
| 55 | Married couple credit. Complete Schedule 2 (page 4, Form 1NPR) | 55 .00 | | |
| 56 | Other credits from Schedule CR, line 35. Enclose Schedule CR | 56 .00 | | |
| 57 | Net income tax paid to another state. Enclose Schedule OS ☐ | 57 .00 | | |
| 58 | Add lines 55, 56, and 57 | | 58 | .00 |
| 59 | Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax | | 59 | .00 |
| 60 | Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 31) | | 60 | .00 |
| | If you certify that no sales or use tax is due, check here ▶ ☐ | | | |

**61** Donations (decreases refund or increases amount owed)

| | | | |
|---|---|---|---|
| **a** Endangered resources .00 | **e** Military family relief .00 | | |
| **b** Cancer research .00 | **f** Second Harvest/Feeding Amer. .00 | | |
| **c** Veterans trust fund .00 | **g** Red Cross WI Disaster Relief .00 | | |
| **d** Multiple sclerosis .00 | **h** Special Olympics Wisconsin .00 | | |
| | Total (add lines a through h) → | 61i | .00 |

| | | | | |
|---|---|---|---|---|
| 62 | Penalties on IRAs, other retirement plans, MSAs, etc. (see page 32) ▶ .00 x .33 = | | 62 | .00 |
| 63 | Credit repayments and other penalties (see page 32) | | 63 | .00 |
| 64 | Add lines 59 through 63 | | 64 | .00 |

**Payments and Credits**

| | | | | |
|---|---|---|---|---|
| 65 | Wisconsin income tax withheld. Enclose readable withholding statements | 65 .00 | | |
| 66 | 2016 Wisconsin estimated tax paid and amount applied from 2015 return | 66 .00 | | |
| 67 | Earned income credit. (Full-year Wisconsin residents only) | | | |
| | Number of qualifying children ▶ ☐ | | | |
| | Federal credit ▶ .00 x ☐ % = | 67 .00 | | |
| 68 | Farmland preservation credit. **a.** Schedule FC, line 18 | 68a .00 | | |
| | **b.** Schedule FC-A, line 13 | 68b .00 | | |
| 69 | Repayment credit | 69 .00 | | |
| 70 | Homestead credit. (Full-year Wisconsin residents only) | 70 .00 | | |
| 71 | Eligible veterans and surviving spouses property tax credit | 71 .00 | | |
| 72 | Refundable credits from Schedule CR, line 39 | 72 .00 | | |
| 73 | AMENDED RETURN ONLY – amount previously paid (see page 36) | 73 .00 | | |
| 74 | Add lines 65 through 73 | 74 .00 | | |
| 75 | AMENDED RETURN ONLY – amounts previously refunded (see page 36) | 75 .00 | | |
| 76 | Subtract line 75 from line 74 | | 76 | .00 |

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

SSN



**Refund or Amount You Owe**

| | | | |
|---|---|---|---|
| **77** | If line 76 is more than line 64, subtract line 64 from line 76. This is the **AMOUNT OVERPAID** . . | **77** | .00 |
| **78** | Amount of line 77 you want **REFUNDED TO YOU** . . . . . | **78** | .00 |
| **79** | Amount of line 77 to be **APPLIED TO YOUR 2017 ESTIMATED TAX** . . . | **79** .00 | |
| **80** | If line 76 is less than line 64, subtract line 76 from line 64 . . . This is the **AMOUNT YOU OWE** | **80** | .00 |
| **81** | Underpayment interest. Fill in exception code – see Sch. U → ____ Also include on line 80 (see page 37). | **81** .00 | |

**Third Party Designee** Do you want to allow another person to discuss this return with the department *(see page 38)*? ☐ **Yes** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

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

**Sign here** ▶ Your signature | Spouse's signature (if filing jointly, BOTH must sign) | Date

Mail your return to: Wisconsin Department of Revenue

*(if tax is due)*
PO Box 268
Madison WI 53790-0001

*(if refund or no tax due)*
PO Box 59
Madison WI 53785-0001

## Schedule 1 – Wisconsin Itemized Deduction Credit (see line 41 instructions)

| | | | |
|---|---|---|---|
| **1** | Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . | **1** | .00 |
| **2** | Interest paid from lines 10-12 and 14, federal Schedule A. See instructions for exceptions . . . . . | **2** | .00 |
| **3** | Gifts to charity from line 19, federal Schedule A. See instructions for exceptions . . . . . | **3** | .00 |
| **4** | Casualty losses from line 20, federal Schedule A only if the loss is directly related to a federally-declared disaster . . . . . | **4** | .00 |
| **5** | Add lines 1 through 4 . . . . . | **5** | .00 |
| **6a** | Wisconsin standard deduction from Form 1NPR, line 36c . . . . . **6a** .00 | | |
| **6b** | Ratio from Form 1NPR, line 34 . . . . . **6b** __ . __ __ __ __ | | |
| **6c** | Multiply line 6a by ratio on line 6b. Fill in the result on line 6c . . . . . | **6c** | .00 |
| **7** | Subtract line 6c from line 5. If line 6c is more than line 5, fill in 0 (zero) . . . . . | **7** | .00 |
| **8** | Rate of credit is .05 (5%) . . . . . | **8** | x .05 |
| **9** | Multiply line 7 by line 8. Fill in here and on line 41 of Form 1NPR . . . . . | **9** | .00 |

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

| | | | (A) YOURSELF | (B) YOUR SPOUSE |
|---|---|---|---|---|
| **1** | Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 . . . . . | **1** | .00 | .00 |
| **2** | Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income included in column B on Form 1NPR . . . . . | **2** | .00 | .00 |
| **3** | Combine lines 1 and 2. This is your total Wisconsin earned income . . . . . | **3** | .00 | .00 |
| **4** | Add amounts on Form 1NPR, lines 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income | **4** | .00 | .00 |
| **5** | Subtract line 4 from line 3. This is your qualified earned income . . . . . | **5** | .00 | .00 |

| | | | |
|---|---|---|---|
| **6** | Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than $16,000, fill in $16,000 . . . . . | **6** | .00 |
| **7** | Rate of credit is .03 (3%). . . . . | **7** | x .03 |
| **8** | Multiply line 6 by line 7. Round the result and fill in here and on line 55 of Form 1NPR. Do not fill in more than $480. . . . . | **8** | .00 |