

Wisconsin

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Reciprocal Agreements- Illinois, Indiana, Kentucky, and Michigan

* If you are a resident of Wisconsin and work in one of the states listed above you will receive a refund for all of the state withholdings from your nonresident state and pay all taxes to Wisconsin.

Common Forms and Schedules

Resident- RET 1

Nonresident- RET 1NPR

Part-Year Resident- RET 1NPR

Amended Return- There is no additional amendment form that needs to be added. Check the "Amended Return" box atop the RET-WI.

Schedule M- Additions to and Subtractions from Income.

Common Credits & Deductions

- **Credit for Taxes paid to another State**- a state tax credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.

Add SCH OS from the State Forms list->Enter Two Letter State Abbreviation at the top -> Enter all income taxable to WI and other state on line 19 -> Credit Calculates on line 41.

- **Homestead Credit**-Wisconsin offers the Homestead Credit designed to help lower income taxpayers who pay rent or property tax. The maximum credit is \$1,168(2021). The credit is based on the relationship of household income to the amount of property taxes or rent paid.

Add WI SCH H

The Homestead Credit is offered to full-year residents of Wisconsin who rent or pay property tax and who are one of the following:

1. 62 years of old as of December 31,2021
2. Disabled
3. 18 years old with earned income

In addition, taxpayers cannot:

1. Have a household income greater than \$24,680
2. Live in tax-exempt public housing
3. Live in a nursing home and receive Title XIX
4. Claim the veterans/surviving spouse property tax credit
5. Claim the farmland preservation credit
6. Receive more than \$400 a month for county relief payments
7. Be younger than 62 and claimed as a dependent on another return

Return Mailing Addresses

Refund

Wisconsin Department of Revenue
PO Box 59
Madison, WI 53785-0001

Balance Due

Wisconsin Department of Revenue
PO Box 268
Madison, WI 53790-0001

Make checkspayable to

Wisconsin Department of Revenue

*Mail Amended Tax Returns to the same addresses above



Extensions

Automatic Six-Month Extension to File when taxpayers file a form 4868 with the Federal Tax Return.

Extensions available under federal law may be used for Wisconsin purposes, even if you do not need a federal extension because you filed your federal return by April 15, 2022. To obtain an extension only for Wisconsin, you must attach a statement to your Wisconsin income tax return indicating you wish to take the federal Form 4868 extension provision or attach a copy of the federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, with only the name, address, and signature areas completed.

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Review State website for any updates to amounts

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Common Tax Situations

Retirement- Retirement benefits that can be excluded from WI income tax include:

- Military/Coast Guard Retirement Benefits
- Railroad Retirement
- Retirement income received from one of the following retirement systems for which the retiree or individual the benefactor is receiving benefits for retired prior to January 1964.
 - 1) Milwaukee City Employees
 - 2) Milwaukee City Police Officers
 - 3) Milwaukee Fire Fighters
 - 4) Milwaukee Public School Teachers
 - 5) Milwaukee County Employees
 - 6) Milwaukee Sheriff
 - 7) Wisconsin State Teachers Retirement Systems
 - 8) United States Government Civilian Employee Retirement Systems

Resident Military Pay- Military pay that is exempt for federal tax purposes is also exempt from Wisconsin. To exempt income use FORM OS-WKS Line R.

All other military pay earned by a WI resident is subject to income tax with the exception of Reserves or National Guard Active Duty pay which can receive preferential treatment.

- **Armed Forces Member Credit-** Active duty military members that receive pay while outside the US qualify for a \$300 WI credit. *Taken on WI RET 1.*

Private School Tuition Credit: Subtraction for expenses incurred while sending a child to an eligible private school. Limited to \$4,000 for tuition paid for kids in elementary schools and \$10,000 for kids in secondary schools. *Taken on WI SCH PS.*

School Property Tax Credit: Non-refundable state income tax credit limited to 12% of the first \$2,500 of property taxes or rent paid or \$300. For MFS taxpayers the credit is 12% of the first \$1,250 or \$150. *Taken on WI RET 1.*