

Nonresident & part-year resident Wisconsin income tax

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023 ending \_\_\_\_\_, 20\_\_.

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

NOTE

DO NOT STAPLE

PAPER CLIP withholding statements here

Your legal last name MURUGAN, Legal first name PRIYAVARSHINI, M.I., Your social security number 651496615

Home address (number and street). If you have a PO Box, see page 14 500 WALL ST, Apt. no. 401, Tax district, City or post office SEATTLE, State WA, Zip code 98121

Filing status [X] Single, [ ] Married filing joint return, [ ] Married filing separate return.

Resident status, School district number 3444, Special conditions, Form 804 filed with return (see page 12)



Resident status Check the status that applies: [ ] Full-year resident of Wisconsin, [ ] Nonresident of Wisconsin; state of residence (2-letter state abbreviation), [X] Part-year resident of Wisconsin from 01 01 2023 to 08 29 2023

PAPER CLIP check or money order here

Table with 4 columns: Income, Print numbers like this, NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows include Wages, salaries, tips, etc. (12902.00), Taxable interest (.00), Ordinary dividends (.00), Taxable refunds, credits, or offsets of state and local income taxes (Not Taxable), Alimony received (.00), Business income or (loss) (.00), Capital gain or (loss) (.00), Other gains or (losses) (.00), IRA distributions (.00), Pensions and annuities (.00), Rental real estate, royalties, partnerships, S corporations, trusts, etc. (0.00), Farm income or (loss) (.00), Unemployment compensation (.00), Social security benefits (Not Taxable), Other income (see page 22). Include Schedule M if line 15b has an amount (.00), Combine lines 1 through 15 (12902.00)

L-0601

<b>Adjustments to Income</b>		A. Federal column	B. Wisconsin column
<b>17</b>	Educator expenses	.00	.00
<b>18</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials	.00	.00
<b>19</b>	Health savings account deduction	.00	.00
<b>20</b>	Moving expenses for members of the armed forces	.00	.00
<b>21</b>	Deductible part of self-employment tax	.00	.00
<b>22</b>	Self-employed SEP, SIMPLE, and qualified plans	.00	.00
<b>23</b>	Self-employed health insurance deduction	.00	.00
<b>24</b>	Penalty on early withdrawal of savings	.00	.00
<b>25</b>	Alimony paid	.00	.00
<b>26</b>	IRA deduction	.00	.00
<b>27</b>	Student loan interest deduction	.00	.00
<b>28</b>	Other adjustments (see page 26). Include Schedule M if line 28b has an amount	.00	.00
<b>29</b>	Total adjustments to income. Add lines 17 through 28	.00	.00
<b>Adjusted Gross Income</b>			
<b>30</b>	Wisconsin income. Subtract line 29, column B from line 16, column B		12902.00
<b>31</b>	Federal income. Subtract line 29, column A from line 16, column A	79803.00	
<b>32</b>	Divide line 30 by line 31. Carry the decimal to four places. If amount on line 30 is more than amount on line 31, fill in 1.0000. (See page 27)		.1617

<b>Tax Computation</b>			
<b>33</b>	Fill in the <b>larger</b> of Wisconsin income from line 30, column B or federal income from line 31, column A. <b>But</b> , if Wisconsin income from line 30 is zero or less, fill in 0 (zero)	<b>33</b>	79803.00
<b>34a</b>	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 34c on page 28	<b>34a</b>	<input type="checkbox"/>
<b>34b</b>	Aliens (see page 28 to determine if you must check line 34b)	<b>34b</b>	<input type="checkbox"/>
<b>34c</b>	Find the standard deduction for amount on line <b>31</b> using table on page 48	<b>34c</b>	5398.00
<b>35</b>	Subtract line 34c from line 33. If line 34c is more than line 33, fill in 0 (zero)	<b>35</b>	74405.00
<b>36</b>	Exemptions ( <b>Caution: see page 28</b> )		
<b>a</b>	Fill in exemptions allowed <u>1</u> x \$700	<b>36a</b>	700.00
<b>b</b>	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u>    </u> x \$250	<b>36b</b>	.00
<b>c</b>	Add lines 36a and 36b	<b>36c</b>	700.00
<b>37</b>	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	<b>37</b>	73705.00
<b>38</b>	Tax (see table on page 51)	<b>38</b>	3536.00
<b>39</b>	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	<b>39</b>	.00
<b>40</b>	Additional child and dependent care tax credit		
	Federal credit from Form 2441 <u>    </u> x 50% =	<b>40</b>	.00
<b>41</b>	School property tax credits (part-year and full-year residents only)		
<b>a</b>	Rent paid in 2023—heat included <u>.00</u>	} Find credit from table page 32	<b>41a</b> .00
	Rent paid in 2023—heat not included <u>.00</u>		
<b>b</b>	Property taxes paid on home in 2023 <u>.00</u>	} Find credit from table page 33	<b>41b</b> .00
<b>42</b>	Add credits on lines 39, 40, 41a, and 41b	<b>42</b>	.00
<b>43</b>	Subtract line 42 from line 38. If line 42 is more than line 38, fill in 0 (zero)	<b>43</b>	3536.00
<b>44</b>	Fill in ratio from line 32	<b>44</b>	.1617
<b>45</b>	Multiply line 43 by ratio on line 44	<b>45</b>	572.00

Name(s) shown on Form 1NPR <b>PRIYAVARSHINI MURUGAN</b>		Your social security number <b>651496615</b>
<b>46</b>	Fill in amount from line 45	<b>46</b> <u>572.00</u>
<b>47</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>47</b> <u>.00</u>
<b>48</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>48</b> <u>.00</u>
<b>49</b>	Nonrefundable credits from Schedule CR, line 34. Include Schedule CR	<b>49</b> <u>.00</u>
<b>50</b>	Net income tax paid to another state. Include Schedule OS	<b>50</b> <u>.00</u>
<b>51</b>	Add lines 47 through 50	<b>51</b> <u>.00</u>
<b>52</b>	Subtract line 51 from line 46. If line 51 is more than line 46, fill in 0 (zero). This is your net tax	<b>52</b> <u>572.00</u>
<b>53</b>	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 36) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	<b>53</b> <u>.00</u>
<b>54</b>	Donations (decreases refund or increases amount owed)	
<b>a</b>	Endangered resources <u>.00</u>	<b>e</b> Military family relief <u>.00</u>
<b>b</b>	Cancer research <u>.00</u>	<b>f</b> Second Harvest/Feeding Amer. <u>.00</u>
<b>c</b>	Veterans trust fund <u>.00</u>	<b>g</b> Red Cross WI Disaster Relief <u>.00</u>
<b>d</b>	Multiple sclerosis <u>.00</u>	<b>h</b> Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h) →	<b>54i</b> <u>.00</u>
<b>55</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 37) $.00 \times .33 =$	<b>55</b> <u>.00</u>
<b>56</b>	Other penalties (see page 38)	<b>56</b> <u>.00</u>
<b>57</b>	Add lines 52 through 56	<b>57</b> <u>572.00</u>

**Payments and Credits**

<b>58</b>	Wisconsin income tax withheld. Include readable withholding statements	<b>58</b> <u>438.00</u>
<b>59</b>	2023 Wisconsin estimated tax paid and amount applied from 2022 return	<b>59</b> <u>.00</u>
<b>60</b>	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <input type="checkbox"/> Federal credit $.00 \times \text{ } \% =$	<b>60</b> <u>.00</u>
<b>61</b>	Farmland preservation credit. <b>a.</b> Schedule FC, line 17	<b>61a</b> <u>.00</u>
	<b>b.</b> Schedule FC-A, line 13	<b>61b</b> <u>.00</u>
<b>62</b>	Repayment credit	<b>62</b> <u>.00</u>
<b>63</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>63</b> <u>.00</u>
<b>64</b>	Eligible veterans and surviving spouses property tax credit	<b>64</b> <u>.00</u>
<b>65</b>	Refundable credits from Schedule CR, line 40	<b>65</b> <u>.00</u>
<b>66</b>	AMENDED RETURN ONLY – amount previously paid (see page 44)	<b>66</b> <u>.00</u>
<b>67</b>	Add lines 58 through 66	<b>67</b> <u>438.00</u>
<b>68</b>	AMENDED RETURN ONLY – amount previously refunded (see page 44)	<b>68</b> <u>.00</u>
<b>69</b>	Subtract line 68 from line 67	<b>69</b> <u>438.00</u>

**Refund or Amount You Owe**

<b>70</b>	If line 69 is more than line 57, subtract line 57 from line 69. This is the <b>AMOUNT OVERPAID</b>	<b>70</b> <u>0.00</u>
<b>71</b>	Amount of line 70 you want <b>REFUNDED TO YOU</b>	<b>71</b> <u>0.00</u>
<b>72</b>	Amount of line 70 to be <b>APPLIED TO YOUR 2024 ESTIMATED TAX</b>	<b>72</b> <u>0.00</u>



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

Table with 4 rows: 73 Amount Underpaid 134.00, 74 Underpayment interest .00, 75 Amount You Owe 134.00, 76 Interest .00

Third Party Designee section with fields for name, phone, and identification number.

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.

Signature lines for taxpayer and spouse with fields for date and Wisconsin Identity Protection PIN.

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

Mail your return to: Wisconsin Department of Revenue (if tax is due) and (if refund or no tax due)

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 39 instructions)

Table for Schedule 1 with 9 rows detailing medical expenses, interest, gifts, and credit rate, resulting in a total credit of .05.

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

Table for Schedule 2 with 8 rows detailing wages, self-employment, and credit rate, resulting in a total credit of .03.



# 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, include an additional sheet describing your particular circumstances.

NAME(S) PRIYAVARSHINI MURUGAN SOCIAL SECURITY NUMBER 651496615

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 2023.
- Changed legal residence from Wisconsin during 2023; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2023; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from \_\_\_\_\_ (state or country) on \_\_\_\_\_ (date) during 2023; 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 2023. Resident of \_\_\_\_\_ (Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2022 or 2023 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 2023 tax returns, please explain. \_\_\_\_\_