

2010

Understanding Wisconsin Taxes

Student Tax Guide

CAUTION

The information in this lesson reflects the position of the Wisconsin Department of Revenue as of November 30, 2010. Laws enacted after this date, new administrative rules, and court decisions may change the interpretations in this guide.

DISCLAIMER

All of the persons, examples, and exercises in this lesson are fictitious. Any resemblance to an actual person or that person's tax situation is purely coincidental.

Prepared by:

Wisconsin Department of Revenue
November, 2010

UNDERSTANDING WISCONSIN TAXES

Lesson 1 – Taxes Administered by the Wisconsin Department of Revenue

Income Taxes

Generally, Wisconsin taxes the same kinds of income as the federal government: wages, tips, interest, dividends, pensions, and capital gains, to name a few. Wisconsin does not tax the interest earned on U.S. government obligations, such as U.S. savings bonds and treasury notes, but does tax a source of revenue that the federal government does not – interest earned on government bonds from states or local units of governments.

Sales and Use Taxes

Wisconsin's sales tax applies to many products and services. It does not apply to some basic necessities such as certain grocery foods, water service to homes, winter heating bills, and prescription medicines. Students probably pay sales tax more often than they realize. Meals in restaurants, candy, soft drinks, admissions to movies and concerts, and video rentals are all subject to sales tax.

If an out-of-state retailer does not collect Wisconsin's sales tax, Wisconsin residents are required to report the sales and use tax due on *line 13 of Wisconsin Form WI-Z* or *line 26 of Form 1A*. Out-of-state purchases include Internet and mail-order purchases delivered in Wisconsin.

Wisconsin's sales/use tax rate is 5 percent. However, in counties that have a 1/2 percent county sales tax, the total tax rate is 5-1/2 percent (5 percent state tax and 1/2 percent county tax). In addition to county sales taxes, some counties also impose a 1/2 percent football or 1/10 percent baseball stadium tax.

Corporation Franchise/Income Taxes

Many corporations that operate both inside and outside Wisconsin must pay tax on the income they earn doing business in Wisconsin. Corporations may be doing business in Wisconsin even if they do not have a building in the state. For example, if the corporation stores goods in Wisconsin, the corporation could be subject to Wisconsin corporation taxes on its income.

Property Taxes

Property taxes in Wisconsin are collected at the local level. The local assessor (e.g., Milwaukee assessor) places a value on property based on its market value. This value determines what portion of the local property tax will be borne by the property.

Other Taxes

Some taxes are assessed on a per unit basis, such as alcoholic beverages, cigarettes, tobacco products, and motor fuel. For example, the Wisconsin tax on motor fuel is 30.9 cents per gallon. Telephone companies, railroads, and power and light companies are taxed on a gross receipts basis.

Property Tax Relief Programs

Wisconsin's homestead credit and farmland preservation tax credit programs provide benefits to certain taxpayers. The homestead credit program allows persons with incomes below a certain level to receive a credit for a portion of the property taxes or rent paid. The Wisconsin farmland preservation credit program provides tax credits to eligible farmers whose farmland is included in a farmland preservation agreement or is subject to exclusive agricultural zoning.

Earned Income Credit

This credit is available to individuals who have at least one qualifying child and meet certain income requirements.

More Information on Wisconsin Taxes

To learn more about Wisconsin taxes, visit the Wisconsin Department of Revenue's web site at www.revenue.wi.gov.

Lesson 2 – General Income Tax Information

Generally, Wisconsin income tax is based on income reported on the federal return. You should complete your federal return before you complete your Wisconsin return.

All income of Wisconsin residents, whether received from within or outside the state, is considered income for Wisconsin tax purposes. You are considered a Wisconsin resident if your permanent home is in Wisconsin, or if you live in Wisconsin and your time outside the state is for temporary purposes, e.g., going to school, serving in the armed forces, or working temporarily in another location.

For persons who are residents of another state or country, only income from Wisconsin sources is subject to tax. This includes income earned while working in Wisconsin, rent from a building located in Wisconsin, and profit from the sale of land or buildings in Wisconsin.

Wisconsin has three tax forms for full-year residents and one tax form for nonresidents and part-year residents (persons who were residents of Wisconsin for only part of the year).

Wisconsin Form WI-Z (Easy Form)

If you file federal Form 1040EZ, you will generally be able to file Wisconsin Form WI-Z. In addition to the federal 1040EZ requirements, a person who files Form WI-Z cannot have interest from U.S., state, or municipal bonds.

Wisconsin Form 1A (Short Form)

If you file federal Form 1040A, usually you will be able to use Form 1A.

Wisconsin Form 1 (Long Form)

Full-year residents not eligible to file either Wisconsin Form WI-Z or 1A must use Form 1, the long form. For example, persons who have income from a business, rental property, or a farm must file Form 1.

Wisconsin Form 1NPR (Nonresidents and part-year residents)

This form is used by a nonresident or a person who was a resident of Wisconsin for only part of the year.

Electronic Filing

Electronic filing is the fastest way to get your federal and state income tax refunds. If you chose to have your refund deposited directly in a financial institution account, it may be issued in as few as five working days.

The Wisconsin Department of Revenue's web site provides links to a number of tax professionals offering free electronic filing of federal and state income tax returns for persons that qualify. Most high school students will qualify for at least one of these.

The Wisconsin Department of Revenue offers a free electronic filing option called "Wisconsin e-File." For information on Wisconsin e-file, see Lesson 6 - Electronic filing on page 9.

Lesson 3 – Who Must File and Why

A Wisconsin tax return must be filed when your income reaches a certain amount. Even if you're not required to file a return, you may wish to file to receive a refund of your withholding. See the chart below or the flowchart on the following page to determine if you must file a tax return.

Who Must File

Refer to the table to see if you must file a return for 2010.

Filing status	Age as of December 31, 2010	You must file if your gross income* (or total gross income of husband and wife) during 2010 was:
Single	Under 65	\$10,000 or more
	65 or older	\$10,250 or more
Married – filing joint return	Both under 65	\$18,150 or more
	One spouse 65 or older	\$18,400 or more
	Both spouses 65 or older	\$18,650 or more
Married – filing separate return	Any age	\$9,000 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65 65 or older	\$12,710 or more \$12,960 or more

* 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 does not include items that are exempt from Wisconsin tax. For example, it does not include social security benefits or U.S. government interest.

Other Filing Requirements

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2009 if:

Note

• You (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:

- (1) Your gross income was more than \$950 and it included at least \$301 of unearned income, or
- (2) Your gross income (total unearned income and earned income) was more than –
 - \$9,440 if single
 - \$12,190 if head of household
 - \$17,010 if married filing jointly
 - \$8,080 if married filing separately.

Unearned income includes taxable interest, dividends, capital gain distributions, and taxable scholarship and fellowship grants that were not reported to you on a W-2. Earned income includes wages, tips, and scholarship and fellowship grants that were reported to you on a W-2.

- You claimed Wisconsin advance earned income credit through your employer.
- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2009 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

Questions

Assume for each of the following questions that the person is single, under 65 years of age, and a resident of Wisconsin all year. Answer “yes” if the person must file and “no” if the person does not have to file a return.

(1) I earned \$9,500 during 2010. My parents can claim me as a dependent.

yes no

(2) I earned \$9,900 working during 2010. I am not a dependent.

yes no

(3) I earned \$4,000 working during 2010. Also, I earned \$300 interest on my bank account. My parents **can** claim me as a dependent.

yes no

(4) I earned \$1,000 working during 2010. Also, I earned \$303 interest on my bank account. My parents can claim me as a dependent.

yes no

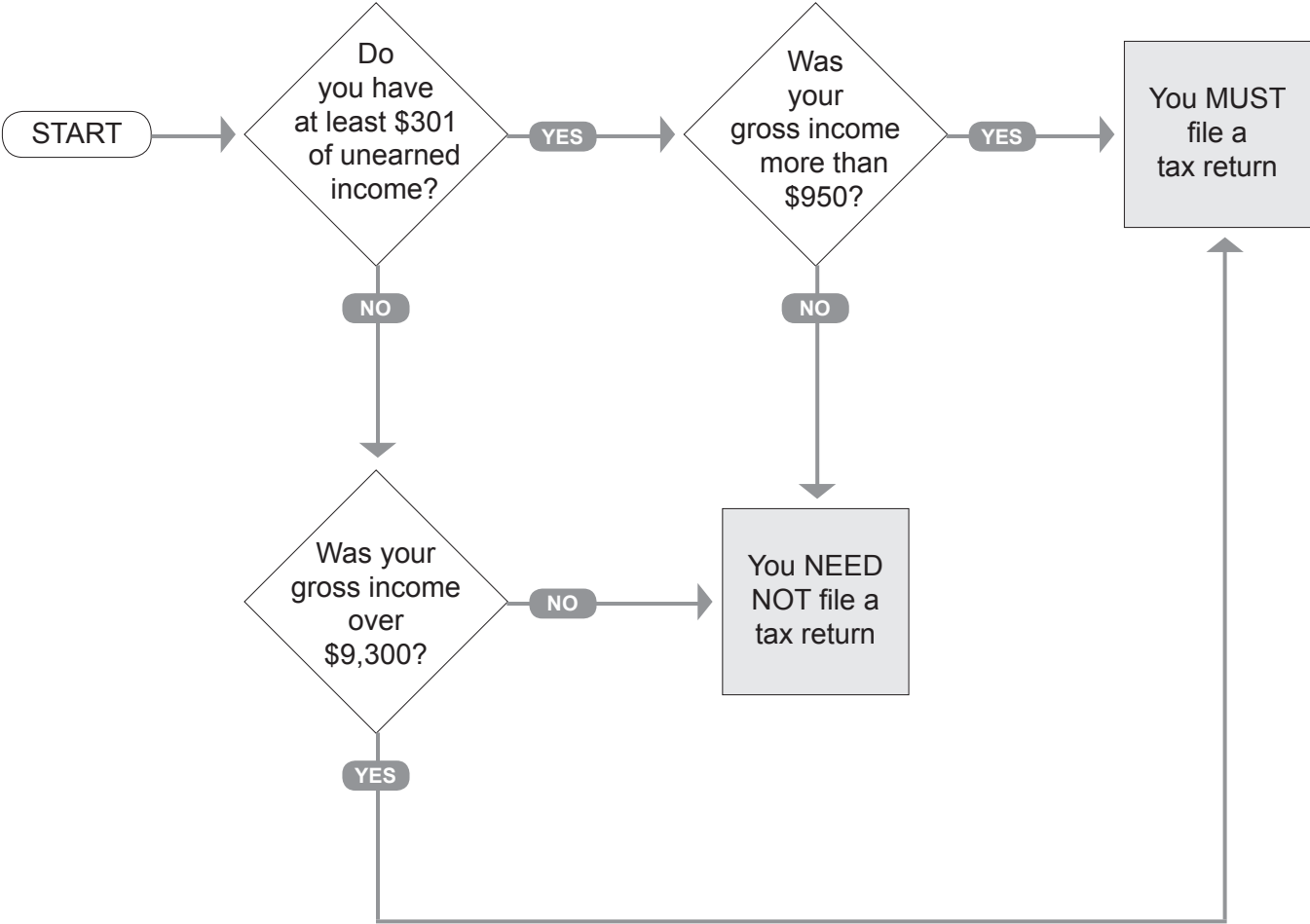
Understanding Wisconsin Taxes

Must You File A Wisconsin Income Tax Return?*(Single Taxpayers Claimed as Dependents)

Not everyone needs to file a Wisconsin tax return. The chart below will tell whether a single person claimed as a dependent must file a return for 2010.

If you are single and **cannot** be claimed as a dependent, you must file a return if your gross income is \$10,000 or more (\$10,250 or more if 65 or older).

Even if you do not have to file, you should file if you had Wisconsin income tax withheld from your wages or you paid estimated taxes for 2010.



* This chart assumes the person using it is single, under age 65, can be claimed as a dependent, and is a resident of Wisconsin all year.

Lesson 4 – Which Form Should You File?

Wisconsin has three income tax forms for full-year residents of Wisconsin:

- Wisconsin Form WI-Z
- Wisconsin Form 1A
- Wisconsin Form 1

Many students file Form WI-Z. The form you should use depends on:

- The types of income reported
- The amount of income
- The deductions and tax credits reported

Which Form To File For 2010

(Note If you are required to file a federal Form 1040 (long form), it is likely that you will need to file a Wisconsin Form 1. See “You must file Form 1 if you:” below.)

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> • File federal Form 1040EZ <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Were under age 65 on December 31, 2010, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter’s and homeowner’s school property tax credit, working families tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i> • Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account. 	<ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account <i>OR</i> • Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another. Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> (3) You are physically present in the new domicile.
<p>Exception If you used federal Form 4972, you must file Form 1.</p>			

Questions

For each of the following questions, indicate which form the person should file. Assume in each case that the person is:

- single
- under 65 years of age
- can be claimed as a dependent
- has no dependents
- claims only the withholding credit

(1) I earned \$5,000 working during 2010. Also, I earned \$320 interest on my bank account.

Form WI-Z Form 1A Form 1

(2) I earned \$6,000 working during 2010. Also, I earned \$230 in dividends from stock issued by a Wisconsin corporation.

Form WI-Z Form 1A Form 1

(3) I earned \$5,700 working during 2010. Also, I earned \$1,560 interest on my bank account.

Form WI-Z Form 1A Form 1

(4) I earned \$7,000 working during 2010. Also, I earned \$200 interest from my bank account and \$100 interest on a U.S. Government savings bond.

Form WI-Z Form 1A Form 1

Lesson 5 – Filing Your Return and Checking on Your Refund

If you are a full-year resident of Wisconsin, you have three options for filing your Wisconsin income tax return. You may use an Internet based tax service, Wisconsin *e-file*, or the mail.

Internet Based Tax Service

You may complete and file your income tax return electronically using an Internet provider. Generally, returns filed via Internet providers have a lower error rate than returns filed on paper and allow for your Wisconsin refund to be directly deposited into your bank account.

Both the IRS web site at www.irs.gov and Wisconsin Department of Revenue web site at www.revenue.wi.gov provide lists of approved providers. Many do not charge for filing your federal return electronically, but most charge a fee for the electronic filing of your Wisconsin return.

Wisconsin e-file

Wisconsin *e-file* allows you to file your Wisconsin income tax return via the Internet for free.

Mail

You may also complete your return on paper and send it to the Wisconsin Department of Revenue via the mail. Returns received through the mail have a much higher error rate than returns received electronically. Refunds from returns received through the mail cannot be directly deposited into your bank account.

Checking on your refund

If you want to check on the status of your refund, you may use our online refund inquiry service.

To check your return status by telephone, call:

- 608-266-8100 in Madison
- 414-227-4907 in Milwaukee
- Toll Free 866-947-7363

The automated system requires you to provide your social security number and the amount of your refund. After you have entered both, the system will provide the status of your refund.

Note: If you use an Internet based tax service or Wisconsin *e-file*, you may check on the status of your return in as little as two weeks from the date you filed it. If you filed your return through the mail, it may be eight weeks or more before your return is recognized in the processing system.

Important Note! If you owe a debt to the IRS, Wisconsin Department of Revenue, or a municipality (for example, you have outstanding unpaid parking tickets), your refund may be offset against the debt. If this happens, your refund will be processed manually and it will be at least several weeks before it is issued.

Lesson 6 – Electronic Filing

If you are eligible to file Wisconsin Form WI-Z or Form 1A, you may use Wisconsin *e-file* to electronically file your Wisconsin income tax return.

You may access Wisconsin *e-file* from the Wisconsin Department of Revenue's web site www.revenue.wi.gov. Click on the **WI-eFile** link on the home page to access Wisconsin *e-file*.

Note: You may not use Wisconsin *e-file* to file your federal return.

In addition to providing a link to Wisconsin *e-file*, the Wisconsin Department of Revenue's web site also provides links to federal and Wisconsin approved tax preparers. Some of these providers offer free filing options to students. You may choose from *Web-Based Filing* or *Off-the Shelf or Downloaded Software*

Web-Based Filing

You prepare your return on the provider's web site. Usually, when you save your work, it is saved to the provider's web site.

Off-the-Shelf or Downloaded Software

You use the provider's software loaded onto your computer to prepare your tax return. When you are finished, most providers provide a link that allows you to electronically file.

If you file electronically, you may have your refund directly deposited into your checking or savings account, usually within two weeks. If you owe tax, you have the option of choosing a direct debit withdrawal (your tax due is taken electronically from your checking or savings account) or sending us a payment.

Wisconsin e-file

You can use Wisconsin e-file, if you:

- Have a valid social security number.
- Are filing one of these Wisconsin forms:
 - Form WI-Z
 - Form 1A
 - Form 1 (you must attach a complete copy of your federal income tax return using this application.)
 - Form 1X
 - Homestead Credit Claim
- Have completed a **Federal tax return**.
- Some exceptions apply.

Tips:

- Make sure you have your completed federal income tax return, along with your W-2s and 1099s before starting to file your Wisconsin return.
- You will be able to save your return in a portable document format (PDF) to your computer or other storage device (disk, CD, etc.), as long as you save it before closing out of the Wisconsin *e-file* application.
- Have your bank information ready. You will be able to direct deposit your refund or pay your amount due through direct withdrawal.

Lesson 7 – Completing the heading, printing numbers, third party designee, signature and mailing sections of Wisconsin Forms WI-Z and Form 1A

Heading (name, address, state election campaign fund, tax district and special conditions)

1A

**Wisconsin
income tax**

2010

Complete form using **BLACK INK**

DO NOT STAPLE

Your social security number	Spouse's social security number	
Your legal last name	Legal first name	M.I.
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
Home address (number and street). If you have a PO Box, see page 6.		Apt. No.
City or post office	State	Zip code

Filing status

Single

Married filing joint return (even if only one had income)

Head of household
Also, check here if married. _____

Fill in qualifying person's name ▼

Campaign fund If you want \$3 to go to the State Election Campaign Fund and the Democracy Trust Fund, check here. You Your spouse
Designating an amount will not change your tax or refund.

Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2010.

City Village Town

City, village, or town ▶ _____

County of ▶ _____

School district number (see page 23) _____

Special conditions _____

All Wisconsin income tax returns ask for the same information in the heading.

- *Social security number* – Enter your social security number. (See box a of your Form W-2)
- *Name and address* – Enter your name and current address using black ink.
- *Election campaign funds.* – Check if you want \$3 sent to the State Election Campaign Fund and the Democracy Trust Fund. Choosing this option will not change the amount of tax you owe nor decrease your refund. The money put into this fund is used for financing state election campaigns and campaigns for justice of the Supreme Court.
- *Tax district* – Check the applicable line and fill in the name of the city, village, or town you lived in on December 31, 2010. Also, fill in the name of the county in which you lived on December 31, 2010.
- *School district number* – Refer to the table on page 24 of this manual for the number of the school district in which you lived on December 31, 2010.
- *Special conditions box* – The number in this box routes returns to the work unit that processes returns with the special condition identified by the number. Most do not apply to high school students. The special condition codes are:

1. Operation Iraqi Freedom	6. Single decedent or husband if joint return
2. Service in a combat zone	7. Wife deceased if joint return
3. Federally-declared disaster	8. Both taxpayers deceased
4. Divorce decree	10. I-804 (claim for decedent's refund)
5. Injured spouse	99. Multiple special conditions

1 Wages, salaries, tips, etc. (see page 7) 1 4710.00

If you are filing a paper return, please follow the instructions displayed just above line 1. *Wages, salaries, tips, etc.* Following these instructions will help to reduce scanning errors.

For more tips on completing your return, please review the *TIPS ON PAPER FILING YOUR RETURN* section on the following page. This Tips page is also included in your tax booklet.

Third Party Designee

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 20)? **Yes** Complete the following. **No**

Designee's name ▶ Phone no. ▶ ()

Personal identification number (PIN) ▶

Sign below 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.

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone () _____

- You may designate a *third party designee*. The person you select has the authority to:
 - check the status of your refund,
 - respond to notices regarding the processing of your return, and
 - provide missing information to the department.
- To designate a *third party designee*, check *Yes*. If you do not want a third party designee, check *No*.
- If you checked *Yes*, you need to provide the designee's name, telephone number, and a PIN the designee will use to verify his or her status as your designee.
- The person you select may not enter into any agreements or make any payment arrangements on your behalf. **Note:** These powers require a *Power of Attorney* signed by you.
- The *third party designee's* authority ends on April 15, 2012.

Signature

- Before you sign your return, make sure that you read the statement above the *signature line*.
- If you agree that the statement is correct, sign your return.
- If you do not sign your return, it may be returned to you for your signature.

Mailing address

- The department provides one address for refunds and another for tax due. Mail your return to the correct address. Mailing addresses are located directly under the signature line.
- Using an incorrect mailing address may delay your refund beyond the normal 8 to 12 weeks required for processing paper returns.

TIPS ON PAPER FILING YOUR RETURN

E-file your return for the fastest processing available. However, if you do paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the scanner cannot correctly read the information on the return. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Use BLACK INK. Pencils, colored ink, and markers do not scan well.

- Write your name and address clearly using CAPITAL LETTERS like this →

Your legal last name SMITH	Legal first name JOSEPH	M.I. J
If a joint return, spouse's legal last name SMITH	Spouse's legal first name MARY	M.I. E
Home address (number and street) 2375 N 7 ST		Apt. No.
City or post office ANYWHERE	State WI	Zip code 55555

- NEVER USE COMMAS or dollar signs. They can be misread by scanners.
- Round off amounts to WHOLE DOLLARS – NO CENTS.

- Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**

- Do not add cents in front of the preprinted zeros on entry lines. For example,

20 School property tax credit			
a Rent paid in 2010–heat included	<u>2345</u>	.00	} Find credit from table page 13 .. 20a <u>226</u> .00
Rent paid in 2010–heat not included	<u>5678</u>	.00	
b Property taxes paid on home in 2010	<u> </u>	.00	▶ Find credit from table page 14 .. 20b <u> </u> .00

- Do not cross out entries. Use correction fluid, if available, or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.
- Do not use staples to assemble your return.



Lesson 8 – Form WI-Z (step-by-step)

Step 1 **Heading**

- Complete the heading section of Form WI-Z. For more information on completing the heading see page 10.

Step 2 **Filing Status**

- Check the appropriate filing status. Form WI-Z allows for single and married filing joint filing statuses (same as federal Form 1040EZ). Wisconsin uses the same rules as federal for determining filing status.

Step 3 **(Line 1, WI-Z) Income**

- Enter your income from line 4 of your federal Form 1040EZ.

Step 4 **(Line 2, WI-Z) Dependent check box**

- Check line 2 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you).

Step 5 **(Lines 3 - 7, WI-Z) Figure Your Tax**

- If you checked line 2, use the Standard Deduction Worksheet for Dependents to compute your standard deduction and enter that amount on line 3; if you did not check line 2, use the standard deduction table.
- Subtract line 3 from line 1 and enter that amount on line 4. If someone else (for example your parents) can claim you as a dependent, skip line 5 and enter the amount from line 4 on line 6.
NOTE: You may not claim an exemption on line 5 if someone else can claim you as a dependent. If you cannot be claimed as a dependent, you would enter \$700 on line 5 (\$1,400 if married)
- Use the tax table on page 26 to find the tax for the amount on line 6. Enter this amount on line 7.

Step 6 **(Lines 8-11, WI-Z) Nonrefundable credits**

- Lines 8, 9, 10, and 11 refer to the nonrefundable school property tax credit, working families tax credit, and married couple credit. Most high school students are not eligible for these credits. For more information on these credits, see the Form 1A discussion on page 19 or refer to the 1A and WI-Z Instructions.

Step 7 **(Line 12, WI-Z) Net tax**

- Subtract line 11 from line 7 and write the result on line 12. This line represents your net income tax. **NOTE:** If line 11 is more than line 7, enter zero on line 12.

Step 8 **(Line 13, WI-Z) Sales and Use Tax Due on Out-Of-State Purchases**

- If you made purchases from out-of-state firms, you may owe Wisconsin sales and use tax on these purchases. See page 15 of this manual for more information.

Step 9 (Lines 14) Donations

- You may wish to make a donation to one of the causes listed on this line.
- Donations reduce your refund or increase your tax due by the amount of the donation.

Step 10 (Line 15 and 16)

- Line 15 represents the amount you owe for income tax, sales and use tax and donations. Line 16 repeats this amount at the top of the next page.

Step 11 (Line 17, WI-Z) Wisconsin Income Tax Withheld

- Add the amounts of Wisconsin tax withheld from box 17 of your Form W-2s and put the total on line 17.
- Make sure that your Form W-2 indicates “Wisconsin” as the state that withheld taxes. Also, be careful not to enter “FICA” taxes withheld.

Step 12 (Lines 18 & 19, WI-Z) Refund or Amount You Owe

- If line 17 is larger than line 16, you should complete line 18. This is the amount of your refund.
- If line 16 is larger, you should complete line 19. This is the amount you owe.

Step 13 Third Party Designee

- If you want to authorize a third party to contact the department with questions regarding the filing of your return, enter your designee’s name, telephone number, and a personal identification number (PIN).

For more information on third party designees, go to page 11.

Step 14 Sign and Assemble Your Return

- Double check your addition and subtraction.
- Read the sentence above the signature space, then sign and date the form.
- Attach the state copy of all your Forms W-2. (Make sure they are legible.)
- If you owe tax, paper clip your check or money order to your return.
- Make a copy of your return for your records.

Step 15 Mail Your Return

- Mail your return by April 18, 2011
- Remember, the department uses one address for refunds and another for tax due. Using the wrong address can delay the processing of your return. On Form WI-Z, the mailing addresses are located directly below your signature.

Form WI-Z Problem

Using the following information, complete Form WI-Z for Joe Day (use the Form WI-Z on the following page and “Special Tax Worksheet For Dependents” below). Joe would like to contribute \$10 to the Endangered Resources Fund. Joe is single and has no dependents. Joe can be claimed as a dependent on his parents’ tax return. Joe did not pay any rent or property taxes.

Joe paid \$364, including shipping and handling charges, for a compact disk player he purchased from an out-of-state mail-order company. He did not pay Wisconsin sales or use tax to the out-of-state mail order company.

Joseph K. Day
615 Poplar Drive
Madison, WI 53505
Phone: (608) 266-2772

Dane County

SS# 987-00-4321

Wisconsin tax withheld: \$50

\$2,275 income from Form 1040EZ, line 4:

- \$1,900 wage income from a job in Madison
- \$375 interest income from a trust

Joe wants to designate his mother Judy Day as his third party designee. His mother’s phone number is 608-266-2772. Joe and his mother agreed to use the number 98700 for her Personal Identification Number (PIN).

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) 1. \$ _____
2. Sales and use tax rate (see rate chart at right) 2. x %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z) 3. \$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2010.

- a. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
-----------	---------	------------
- b. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------
- c. If storage, use, or consumption in 2010 was in Fond du Lac County, the tax rate was 5% before April 1, 2010, and 5.5% on April 1, 2010, and after.
- d. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5%:

Calumet	Menominee	Winnebago
Kewaunee	Outagamie	
Manitowoc	Sheboygan	

Standard Deduction Worksheet for Dependents

- A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) A. _____
- B. Addition amount B. 300. _____
- C. Add lines A and B. If total is less than \$950, fill in \$950 C. _____
- D. Using the amount on line 12 of Form 1A, fill in the **standard deduction** for your filing status from table, page 31 D. _____
- E. Fill in the **SMALLER** of line C or D here and on line 14 of Form 1A E. _____

Complete form using **BLACK INK**

DO NOT STAPLE

Your social security number		Spouse's social security number	
Your legal last name		Legal first name	
M.I.		M.I.	
If a joint return, spouse's legal last name		Spouse's legal first name	
M.I.		M.I.	
Home address (number and street). If you have a PO Box, see page 6.			Apt. No.
City or post office		State	Zip code

Campaign fund If you want \$3 to go to the State Election Campaign Fund and the Democracy Trust Fund, check here. You Your spouse
Designating an amount will not change your tax or refund.

Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2010.

City Village Town
City, village, or town ▶ _____

County of ▶ _____

School district number (see page 23) _____

Special conditions _____

Filing status
(check below)

Single

Married filing joint return (even if only one had income)



Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147 **NO COMMAS; NO CENTS**

ENCLOSE withholding statements

1	Income from line 4 of federal Form 1040EZ	1	.00
2	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here	2	<input type="checkbox"/>
3	Fill in the standard deduction for your filing status from table, page 31. But if you checked line 2, fill in the amount from worksheet on back.	3	.00
4	Subtract line 3 from line 1. If line 3 is larger than line 1, fill in 0.	4	.00
5	Deduction for exemptions. Fill in \$700 (\$1,400 if married, or 0 if you checked line 2 – see instructions on back).	5	.00
6	Subtract line 5 from line 4. If line 5 is larger than line 4, fill in 0. This is your taxable income.	6	.00
7	Tax. Use amount on line 6 to find your tax using table, page 24	7	.00
8	School property tax credit		
	8a Rent paid in 2010 – heat included .00	} Find credit from table page 13	8a .00
	Rent paid in 2010 – heat not included .00		
	8b Property taxes paid on home in 2010 .00	} Find credit from table page 14	8b .00
9	Working families tax credit – if line 1 is less than \$10,000 (\$19,000 if married filing joint), see page 14		
10	Married couple credit. Wages	10a Yourself	.00
	(see instructions on reverse side)	10b Spouse	.00
	10c Fill in smaller of 10a or 10b but no more than \$16,000	.00 x .03 =	10c .00
11	Add credits on lines 8a, 8b, 9, and 10c	11	.00
12	Subtract line 11 from line 7. If line 11 is larger than line 7, fill in 0. This is your net tax	12	.00
13	Sales and use tax due on out-of-state purchases (see page 15)	13	.00
14	Donations (decreases refund or increases amount owed)		
	a Endangered resources .00	f Firefighters memorial .00	
	b Packers football stadium .00	g Prostate cancer research .00	
	c Breast cancer research .00	h Military family relief .00	
	d Veterans trust fund .00	i Second Harvest .00	
	e Multiple sclerosis .00	Total (add lines a through i)	14j .00
15	Add lines 12, 13, and 14j	15	.00

PAPER CLIP check or money order here

16	Amount from line 15	16	_____	.00
17	Wisconsin income tax withheld. Enclose readable withholding statements	17	_____	.00
18	If line 17 is larger than line 16, subtract line 16 from line 17 This is YOUR REFUND	18	_____	.00
19	If line 16 is larger than line 17, subtract line 17 from line 16 This is the AMOUNT YOU OWE	19	_____	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 20)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ () _____

Personal identification number (PIN) ▶

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Sign below Under penalties of law, I declare that this return is true, correct, and complete to the best of my knowledge and belief.

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone () _____

Mail your return to: Wisconsin Department of Revenue

If refund or no tax due PO Box 59, Madison WI 53785-0001

If tax due PO Box 268, Madison WI 53790-0001

C For Department Use Only

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INSTRUCTIONS



Read "Which Form to File for 2010" on page 3 of the Form 1A instructions to see which form is right for you.

Filling in Your Return Use black ink to complete the copy of the form that you file with the department. Round off cents to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. If completing the form by hand, **do not use commas** when filling in amounts.

Name and Address Print your legal name and address. If you filed a joint return for 2009 and are filing a joint return for 2010 with the same spouse, enter your names and social security numbers in the same order as on your 2009 return.

Line 2 Dependents Check line 2 if your parent (or someone else) can claim you (or your spouse) as a dependent on his or her return. Check line 2 even if that person chose not to claim you.

Line 3 If you checked line 2, use this worksheet to figure the amount to fill in on line 3.

A. Wages, salaries, and tips included in line 1 of Form WI-Z. (Do not include interest income or taxable scholarships or fellowships not reported on a W-2.) . . . A. _____
B. Addition amount B. <u>300.00</u>
C. Add lines A and B. If total is less than \$950, fill in \$950 C. _____
D. Fill in the standard deduction for your filing status using table, page 31 D. _____
E. Fill in the SMALLER of line C or D here and on line 3 of Form WI-Z. E. _____

Line 5 A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you are single and can be claimed as a dependent, fill in 0 on line 5. If you are married and both spouses can be claimed as a dependent, fill in 0 on line 5. If you are married and only one of you can be claimed as a dependent, fill in \$700 on line 5.

Lines 8a and 8b School Property Tax Credit You may claim a credit if, during 2010, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 20a and 20b of Form 1A. The total credits on lines 8a and 8b cannot exceed \$300.

Line 9 Working Families Tax Credit You may claim a credit if line 1 of Form WI-Z is less than \$10,000 (\$19,000 if married filing a joint return). But, you cannot claim a credit if you can be claimed as a dependent on another person's return. See the instructions for line 21 of Form 1A.

Line 10 Married Couple Credit If you are married and you and your spouse were both employed in 2010, you may claim the married couple credit. Complete the following steps:

- (1) Fill in your 2010 wages on line 10a. Fill in your spouse's wages on line 10b.
- (2) Fill in the smaller of line 10a or 10b (but not more than \$16,000) in the space provided on line 10c.
- (3) Multiply the amount determined in Step 2 by .03 (3%).
- (4) Fill in the result (but not more than \$480) on line 10c.

Line 13 Sales and Use Tax Due on Out-of-State Purchases If you made purchases from out-of-state firms during 2010 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 26 of Form 1A.

Line 14 Donations You may designate amounts as a donation to one or more of the programs listed on lines 14a through 14i. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 14a through 14i and fill in the total on line 14j. See the instructions for line 28 of Form 1A for further information on how your donation will be used.

Line 17 Wisconsin Income Tax Withheld Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2s). **Do not include income tax withheld for any state other than Wisconsin.** Enclose your withholding statements.

Line 18 or 19 Fill in line 18 or 19 to determine your refund or amount you owe. If you owe an amount, paper clip your check or money order to Form WI-Z. See page 19 of the Form 1A instructions for information on paying by credit card or online.

Third Party Designee See page 20 of the Form 1A instructions.

Sign and Date Your Return Form WI-Z is not a valid return unless you sign it. If married, your spouse must also sign.

Enclosures See Form 1A instructions (page 20) for enclosures that may be required. Do not enclose a copy of your federal return.

Lesson 9 – Form 1A (step-by-step)

Step 1 Heading

- Complete the heading section of Form 1A. For more information on completing the heading, see page 10.

Step 2 Filing Status

- Check the appropriate filing status. Wisconsin uses the same rules as federal for determining filing status. Form 1A allows for single, married filing joint and head of household filing statuses. Persons filing as married filing separate are required to file Wisconsin Form 1.
Note: Wisconsin does not recognize the qualifying widow(er) with dependent child filing status. Persons using this filing status may file as head of household in Wisconsin.

Step 3 (Lines 1-7, 1A) Total Income

- First complete your federal income tax return.
- On line 1, enter your wages from line 7 of your federal Form 1040A or 1040, or line 1 of your Form 1040EZ.
- On line 2, enter your interest income from line 8a of your federal Form 1040A or 1040, or line 2 of Form 1040EZ. If you have interest income from U.S. Government securities, do not include this interest on line 2. If you have interest income from state or municipal bonds, see the 1A & WI-Z Instructions for further information.
- On line 3, enter your dividends from line 9a of your Form 1040A or 1040.
- On line 4, enter 70% of your capital gain distributions from line 10 of your Form 1040A or line 13 of your Form 1040.
- On lines 5 and 6 report taxable unemployment compensation and taxable IRA distributions, pensions and annuities, and social security benefits. Most high school students do not have the kinds of income reported on these lines. See the 1A & WI-Z Instructions for more information on lines 5 and 6.
- Add lines 1 through 6 and enter the total on line 7. This is your *total income*.

Step 4 (Lines 8-11, 1A) Adjustments to Income

- Lines 8, 9 and 10 report adjustments to income for Individual Retirement Account (IRA), student loan interest, and medical care insurance deductions. Most high school students do not make IRA contributions or payments on student loans.
- Add lines 8, 9 and 10. Fill in the total on line 11. Line 11 reports your total adjustments to income. For most students, line 11 will be zero.

Step 5 (Line 12, 1A) Wisconsin Income

- Subtract line 11 from line 7 and fill in the result on line 12. This is your *Wisconsin income*.

Step 6 (Line 13, 1A) Dependent Check

- Check line 13 if your parents (or someone else) can claim you as a dependent on an income tax return (even if that person chooses not to claim you).

Step 7 (Lines 14 through 18, 1A) Figure Your Tax

- If you checked line 13, compute your standard deduction using the “*Standard Deduction Worksheet for Dependents*.” If you did not check line 13, use the *Standard Deduction Table*.
- Enter your standard deduction on line 14.
- Subtract line 14 from line 12 and enter this amount on line 15. If you checked line 13 indicating that someone else can claim you as a dependent, enter 0 on line 16c and carry the total from line 15 to line 17. This is your *taxable income*.
NOTE: You may not claim an exemption for yourself if someone else can claim you as a dependent.
- Use the Tax Table to determine the tax to report on line 18.

Step 8 (Lines 19-23, 1A) Nonrefundable credits

- Nonrefundable credits reduce the tax you owe. If your nonrefundable credits exceed your tax, you would report 0 on line 24, *net tax*.
- On lines 19 through 22 report the armed forces member credit, school property tax credit, working families tax credit, and married couple credit. As a high school student you are probably not eligible for any of these credits.
 - *Armed forces member credit* - \$300 credit available to certain members of the U.S. armed forces serving overseas.
 - *School property tax credit* - Up to \$300 credit available to full-year residents paying property taxes on their personal residence and renters living in rental property subject to property taxes.
 - *Working families tax credit* - Credit available to persons who cannot be claimed as a dependent on another person’s return and whose income is less than \$10,000 (\$19,000 if married filing a joint return).
 - *Married couple credit* - Up to \$480 credit available to married persons using the married filing joint filing status. To qualify, both spouses must have earned income.
- For more information on these credits, see the Form 1A, WI-Z Instructions.

Step 9 (Line 24, 1A) Net Tax

- Subtract line 23 from line 18 and enter this amount on lines 24 and 25. This is your *net tax*.
Note: Your net tax may not be less than 0.

Step 10 (Line 26, 1A) Sales Tax Due on Out-of-State Purchases

- If you made purchases from out-of-state firms, you may owe Wisconsin sales or use tax on these purchases. See page 15 of this manual for more information.

Step 11 (Line 28, 1A) Donations

- You may wish to make a donation to one of the causes listed on this line.
- Donations reduce your refund or increase the amount owed by the amount of the donation.

Step 12 (Line 29, 1A) Amount Owed

- Add lines 25, 26, 27 and 28. This is the amount you owe for income tax, sales and use tax, and donations.

Step 13 (Lines 30-35, 1A) Refundable Credits

- Refundable credits reduce the amount you owe. If your refundable credits exceed the amount you owe, your account is overpaid. You can request that the amount overpaid be refunded to you or applied to your next year's estimated tax liability (if you are required to make estimated tax payments).
- Line 30 reports your Wisconsin income tax withheld. Add the amounts of Wisconsin tax withheld from your Forms W-2 and put the total on this line. You should attach legible copies of your W-2s to your return.
Note: Make sure that your Form W-2 indicates "Wisconsin" as the state that withheld taxes. Also, be careful not to enter "FICA" taxes withheld.
- Line 31 reports estimated tax payments. If you have income from a trust or from self-employment, you may have made estimated tax payments reportable on this line.
- Lines 32, 33 and 34 report the earned income credit, homestead credit and eligible veterans and surviving spouses property tax credit. As a high school student, you would most likely not be eligible for any of these credits
- Report the total of your credits on line 35. For more information on credits refer to your Form 1A & WI-Z Instructions.

Step 14 (Lines 36 thru 40) Refund or Amount You Owe

- If line 35 is more than line 29, subtract line 29 from line 35. This is the amount you overpaid. Report this amount on lines 36 and 37 if you want it refunded to you.
Note: If you are required to make estimated tax payments you might consider reporting the amount overpaid, or part of it on line 38. The amount on line 38 will be applied to your 2011 estimated tax.
- If line 35 is less than line 29, subtract line 35 from line 29 and report this amount on line 39. This is the amount you owe.
- If the amount you owe exceeds \$200, you may owe underpayment interest. See the Form 1A and WI-Z Instructions for more information on underpayment interest.

Step 15 Third Party Designee

- If you want the department to discuss with a third party designee any questions regarding the filing of your return, enter your designee's name, telephone number, and a personal identification number (PIN).

For more information on third party designees go to page 11.

Step 16 Sign and Assemble Your Return

- Double check your addition and subtraction.
- Read the sentence above the signature space, then sign and date the form.
- Attach the state copy of all your Form W-2s.
- If you owe tax, paper clip your check or money order to your return. Please write the last four digits of your social security number on the check or money order.
- Make a copy of your return for your records.

Step 17 Mail Your Return

- Mail your return by April 18, 2011
- Remember, the department uses one address for refunds and another for tax due. Using the wrong address can delay the processing of your return.

Form 1A Problem

Using the following information, complete Form 1A for Susan Black (use the Form 1A on the following page and “Standard Deduction Worksheet For Dependents” below). She is single, has no dependents and can be claimed as a dependent on her parents’ tax return. She does not want to make any contributions. She does not pay any rent or property taxes.

Susan paid \$146, including shipping and handling charges, for compact disks she purchased from an out-of-state mail-order company. She did not pay Wisconsin sales and use tax to the out-of-state mail-order company.

Susan A. Black
 601 Turnbolt Street
 Oak Creek, Wisconsin 53154
 Milwaukee County
 SS# 987-00-2080

Wisconsin tax withheld: \$150

Form 1040A:

- \$5,250 wages (line 7, Form 1040A) from a job in Milwaukee
- \$450 taxable interest from bank account (line 8a, Form 1040A).

Susan decided not to appoint a Third Party Designee.

Phone: (414) 227-4000

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) 1. \$ _____
2. Sales and use tax rate (see rate chart at right) 2. x _____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z) 3. \$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2010.

- a. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.6%:
 Milwaukee Ozaukee Washington
- b. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.1%:
 Racine Waukesha
- c. If storage, use, or consumption in 2010 was in Fond du Lac County, the tax rate was 5% before April 1, 2010, and 5.5% on April 1, 2010, and after.
- d. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5%:
 Calumet Menominee Winnebago
 Kewaunee Outagamie
 Manitowoc Sheboygan

Standard Deduction Worksheet for Dependents

- A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) A. _____
- B. Addition amount B. 300.
- C. Add lines A and B. If total is less than \$950, fill in \$950 C. _____
- D. Using the amount on line 12 of Form 1A, fill in the **standard deduction** for your filing status from table, page 31 D. _____
- E. Fill in the **SMALLER** of line C or D here and on line 14 of Form 1A . . E. _____

Complete form using **BLACK INK**

Note

DO NOT STAPLE

Your social security number		Spouse's social security number	
Your legal last name		Legal first name	
If a joint return, spouse's legal last name		Spouse's legal first name	
Home address (number and street). If you have a PO Box, see page 6.		Apt. No.	
City or post office		State	Zip code

Campaign fund If you want \$3 to go to the State Election Campaign Fund and the Democracy Trust Fund, check here. You Your spouse
Designating an amount will not change your tax or refund.

Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2010.

City Village Town

City, village, or town ▶ _____

County of ▶ _____

School district number (see page 23) _____

Special conditions _____

Filing status

- Single
- Married filing joint return (even if only one had income)
- Head of household Also, check here if married. ▶ _____



Fill in qualifying person's name ▼

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 **NO COMMAS; NO CENTS**

ENCLOSE withholding statements

PAPER CLIP payment here










1	Wages, salaries, tips, etc. (see page 7)	1	_____	.00
2	Interest (see page 8)	2	_____	.00
3	Ordinary dividends (from line 9a of federal Form 1040A or 1040)	3	_____	.00
4	Capital gain distributions (see page 8)	4	_____	.00
5	Unemployment compensation (from worksheet, page 8)	5	_____	.00
6	Taxable IRA distributions, pensions, and annuities (see page 8)	6	_____	.00
7	Add lines 1 through 6	7	_____	.00
8	IRA deduction (see page 10)	8	_____	.00
9	Student loan interest deduction (see page 10)	9	_____	.00
10	Medical care insurance deduction (see page 10)	10	_____	.00
11	Add lines 8 through 10	11	_____	.00
12	Subtract line 11 from line 7. This is your Wisconsin income	12	_____	.00
13	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here ▶	13	<input type="checkbox"/>	
14	Fill in the standard deduction for your filing status from table, page 31. But if you checked line 13, fill in amount from worksheet, page 11	14	_____	.00
15	Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0	15	_____	.00
16	Exemptions (Caution: see page 11)			
	a Fill in exemptions from your federal return _____ x \$700 ..	16a	_____	.00
	b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 ..	16b	_____	.00
	c Add lines 16a and 16b	16c	_____	.00
17	Subtract line 16c from line 15. If line 16c is larger than line 15, fill in 0. This is your taxable income	17	_____	.00
18	Tax. Use amount on line 17 to find your tax using table, page 24	18	_____	.00
19	Armed forces member credit (must be stationed outside U.S., see page 12)	19	_____	.00
20	School property tax credit			
	a Rent paid in 2010—heat included _____ .00	} Find credit from table page 13 ..	20a	_____ .00
	Rent paid in 2010—heat not included _____ .00			
	b Property taxes paid on home in 2010 _____ .00	} Find credit from table page 14 ..	20b	_____ .00
21	Working families tax credit, see page 14	21	_____	.00
22	Married couple credit. Complete schedule on reverse side	22	_____	.00
23	Add lines 19 through 22. This is the total of your credits	23	_____	.00
24	Subtract line 23 from line 18. If line 23 is larger than line 18, fill in 0. This is your net tax	24	_____	.00

25 Fill in net tax from line 24 **25** _____ .00

26 Sales and use tax due on out-of-state purchases (see page 15) **26** _____ .00

27 Advance earned income credit (see page 16) **27** _____ .00

28 Donations (decreases refund or increases amount owed)

a Endangered resources  _____ .00	f Firefighters memorial  _____ .00
b Packers football stadium  _____ .00	g Prostate cancer research  _____ .00
c Breast cancer research  _____ .00	h Military family relief  _____ .00
d Veterans trust fund  _____ .00	i Second Harvest  _____ .00
e Multiple sclerosis  _____ .00	Total (add lines a through i) 28j _____ .00

29 Add lines 25, 26, 27, and 28j **29** _____ .00

30 Wisconsin income tax withheld. Enclose withholding statements **30** _____ .00

31 2010 estimated tax payments and amount applied from 2009 return ... **31** _____ .00

32 Earned income credit (see page 17)
 Qualifying Federal
 children ▶ _____ credit ... _____ .00 x _____ % = ... **32** _____ .00

33 Homestead credit. Attach Schedule H or H-EZ **33** _____ .00

34 Eligible veterans and surviving spouses property tax credit (see page 17) **34** _____ .00

35 Add lines 30 through 34 **35** _____ .00

36 If line 35 is more than line 29, subtract line 29 from line 35. This is the **AMOUNT YOU OVERPAID** **36** _____ .00

37 Amount of line 36 you want **REFUNDED TO YOU** **37** _____ .00

38 Amount of line 36 you want **applied to your 2011 estimated tax** **38** _____ .00

39 If line 35 is less than line 29, subtract line 35 from line 29. This is the **AMOUNT YOU OWE** .. **39** _____ .00

40 Underpayment interest. Fill in exception code – See Sch. U → _____ **40** _____ .00
 (See page 19)

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 20)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ () _____

Personal identification number (PIN) ▶

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Sign below 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.

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone () _____

Mail your return to: Wisconsin Department of Revenue *If tax due* PO Box 268, Madison WI 53790-0001
If homestead credit claimed PO Box 34, Madison WI 53786-0001
If refund or no tax due PO Box 59, Madison WI 53785-0001

Married Couple Credit When Both Spouses Are Employed

	(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, and other employee compensation from line 1 of Form 1A. Do not include deferred compensation or scholarships and fellowships that are not reported on a W-2 ... 1	_____ .00	_____ .00
2 IRA deduction, if any, from line 8 of Form 1A. 2	_____ .00	_____ .00
3 Subtract line 2 from line 1 3	_____ .00	_____ .00
4 Compare amounts in columns (A) and (B) of line 3. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 4	_____ .00	_____ .00
5 Rate of credit is .03 (3%) 5	_____	x .03
6 Multiply line 4 by line 5. Round the result and fill in here and on line 22 of Form 1A Do NOT fill in more than \$480 6	_____	_____ .00



C For Department Use Only

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WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2010. 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.

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

*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

BRIGHTON, #1.....	0657	GLENDALE- RIVER HILLS.....	2184	LAKE GENEVA, JT #1.....	2885	NORTH LAKE.....	3514	RUBICON, JT #6.....	4998	UNION GROVE, JT #1.....	5859
BRISTOL, #1.....	0665	HARTFORD, JT #1.....	2443	LINN, JT #4.....	3087	NORTH LAKELAND.....	0616	SALEM.....	5068	WALWORTH, JT #1.....	6022
DOVER, #1.....	1449	HARTLAND.....		LINN, JT #6.....	3094	NORWAY, JT #7.....	4011	SHARON, JT #11.....	5258	WASHINGTON- COLDWELL.....	6104
ERIN.....	1687	LAKESIDE, JT #3.....	2460	MAPLE DALE- INDIAN HILL.....	1897	PARIS, JT #1.....	4235	SILVER LAKE, JT #1.....	5369	WATERFORD, JT #1.....	6113
FONTANA, JT #8.....	1870	HERMAN, #22.....	2523	MERTON COMMUNITY.....	3528	RANDALL, JT #1.....	4627	STONE BANK.....	3542	WATERFORD, JT #1.....	6113
FOX POINT, JT #2.....	1890	LAC DU.....		MINOCQUA, JT #1.....	3640	RAYMOND, #14.....	4686	SWALLOW.....	3510	WATERFORD, JT #1.....	6412
FRIESS LAKE.....	4843	FLAMBEAU, #1.....	1848	NEOSHO, JT #3.....	3913	RICHFIELD, JT #1.....	4820	TREVOR-WILMOT.....	5780	WOODRUFF, JT #1.....	6720
GENEVA, JT #4.....	2044	LAKE COUNTRY.....	3862	NORTH CAPE.....	4690	RICHMOND.....	3122	TWIN LAKES, #4.....	5817	YORKVILLE, JT #2.....	6748
GENOA CITY, JT #2.....	2051										

2010 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is–					Your standard deduction is–		
0	13,500	9,300	16,750	12,010	36,500	37,000	6,499	13,204	6,755
13,500	14,000	9,259	16,750	11,933	37,000	37,500	6,439	13,105	6,642
14,000	14,500	9,199	16,750	11,821	37,500	38,000	6,379	13,006	6,530
14,500	15,000	9,139	16,750	11,708	38,000	38,500	6,319	12,907	6,417
15,000	15,500	9,079	16,750	11,596	38,500	39,000	6,259	12,808	6,305
15,500	16,000	9,019	16,750	11,483	39,000	39,500	6,199	12,709	6,199
16,000	16,500	8,959	16,750	11,371	39,500	40,000	6,139	12,610	6,139
16,500	17,000	8,899	16,750	11,258	40,000	40,500	6,079	12,512	6,079
17,000	17,500	8,839	16,750	11,145	40,500	41,000	6,019	12,413	6,019
17,500	18,000	8,779	16,750	11,033	41,000	41,500	5,959	12,314	5,959
18,000	18,500	8,719	16,750	10,920	41,500	42,000	5,899	12,215	5,899
18,500	19,000	8,659	16,750	10,808	42,000	42,500	5,839	12,116	5,839
19,000	19,500	8,599	16,665	10,695	42,500	43,000	5,779	12,017	5,779
19,500	20,000	8,539	16,566	10,583	43,000	43,500	5,719	11,918	5,719
20,000	20,500	8,479	16,467	10,470	43,500	44,000	5,659	11,819	5,659
20,500	21,000	8,419	16,368	10,357	44,000	44,500	5,599	11,720	5,599
21,000	21,500	8,359	16,269	10,245	44,500	45,000	5,539	11,622	5,539
21,500	22,000	8,299	16,171	10,132	45,000	45,500	5,479	11,523	5,479
22,000	22,500	8,239	16,072	10,020	45,500	46,000	5,419	11,424	5,419
22,500	23,000	8,179	15,973	9,907	46,000	46,500	5,359	11,325	5,359
23,000	23,500	8,119	15,874	9,795	46,500	47,000	5,299	11,226	5,299
23,500	24,000	8,059	15,775	9,682	47,000	47,500	5,239	11,127	5,239
24,000	24,500	7,999	15,676	9,569	47,500	48,000	5,179	11,028	5,179
24,500	25,000	7,939	15,577	9,457	48,000	48,500	5,119	10,929	5,119
25,000	25,500	7,879	15,478	9,344	48,500	49,000	5,059	10,830	5,059
25,500	26,000	7,819	15,379	9,232	49,000	49,500	4,999	10,732	4,999
26,000	26,500	7,759	15,280	9,119	49,500	50,000	4,939	10,633	4,939
26,500	27,000	7,699	15,182	9,006	50,000	50,500	4,879	10,534	4,879
27,000	27,500	7,639	15,083	8,894	50,500	51,000	4,819	10,435	4,819
27,500	28,000	7,579	14,984	8,781	51,000	51,500	4,759	10,336	4,759
28,000	28,500	7,519	14,885	8,669	51,500	52,000	4,699	10,237	4,699
28,500	29,000	7,459	14,786	8,556	52,000	52,500	4,639	10,138	4,639
29,000	29,500	7,399	14,687	8,444	52,500	53,000	4,579	10,039	4,579
29,500	30,000	7,339	14,588	8,331	53,000	53,500	4,519	9,940	4,519
30,000	30,500	7,279	14,489	8,218	53,500	54,000	4,459	9,842	4,459
30,500	31,000	7,219	14,390	8,106	54,000	54,500	4,399	9,743	4,399
31,000	31,500	7,159	14,292	7,993	54,500	55,000	4,339	9,644	4,339
31,500	32,000	7,099	14,193	7,881	55,000	55,500	4,279	9,545	4,279
32,000	32,500	7,039	14,094	7,768	55,500	56,000	4,219	9,446	4,219
32,500	33,000	6,979	13,995	7,656	56,000	56,500	4,159	9,347	4,159
33,000	33,500	6,919	13,896	7,543	56,500	57,000	4,099	9,248	4,099
33,500	34,000	6,859	13,797	7,430	57,000	57,500	4,039	9,149	4,039
34,000	34,500	6,799	13,698	7,318	57,500	58,000	3,979	9,050	3,979
34,500	35,000	6,739	13,599	7,205	58,000	58,500	3,919	8,952	3,919
35,000	35,500	6,679	13,500	7,093	58,500	59,000	3,859	8,853	3,859
35,500	36,000	6,619	13,402	6,980	59,000	59,500	3,799	8,754	3,799
36,000	36,500	6,559	13,303	6,868	59,500	60,000	3,739	8,655	3,739

2010 Tax Table for Forms 1A and WI-Z Filers

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 30.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A 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 \$1,560. This is the tax amount they must write on line 18 of their return.



If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is–	
28,500	28,600	1,629	1,554
28,600	28,700	1,636	1,560
28,700	28,800	1,642	1,567
28,800	28,900	1,649	1,573
28,900	29,000	1,655	1,580

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is–				Your tax is–				Your tax is–	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	393	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	398	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	403	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	407	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	412	412
900	1,000	44	44								
1,000				5,000				9,000			
1,000	1,100	48	48	5,000	5,100	232	232	9,000	9,100	416	416
1,100	1,200	53	53	5,100	5,200	237	237	9,100	9,200	421	421
1,200	1,300	58	58	5,200	5,300	242	242	9,200	9,300	426	426
1,300	1,400	62	62	5,300	5,400	246	246	9,300	9,400	430	430
1,400	1,500	67	67	5,400	5,500	251	251	9,400	9,500	435	435
1,500	1,600	71	71	5,500	5,600	255	255	9,500	9,600	439	439
1,600	1,700	76	76	5,600	5,700	260	260	9,600	9,700	444	444
1,700	1,800	81	81	5,700	5,800	265	265	9,700	9,800	449	449
1,800	1,900	85	85	5,800	5,900	269	269	9,800	9,900	453	453
1,900	2,000	90	90	5,900	6,000	274	274	9,900	10,000	458	458
2,000				6,000				10,000			
2,000	2,100	94	94	6,000	6,100	278	278	10,000	10,100	462	462
2,100	2,200	99	99	6,100	6,200	283	283	10,100	10,200	468	467
2,200	2,300	104	104	6,200	6,300	288	288	10,200	10,300	474	472
2,300	2,400	108	108	6,300	6,400	292	292	10,300	10,400	480	476
2,400	2,500	113	113	6,400	6,500	297	297	10,400	10,500	487	481
2,500	2,600	117	117	6,500	6,600	301	301	10,500	10,600	493	485
2,600	2,700	122	122	6,600	6,700	306	306	10,600	10,700	499	490
2,700	2,800	127	127	6,700	6,800	311	311	10,700	10,800	505	495
2,800	2,900	131	131	6,800	6,900	315	315	10,800	10,900	511	499
2,900	3,000	136	136	6,900	7,000	320	320	10,900	11,000	517	504
3,000				7,000				11,000			
3,000	3,100	140	140	7,000	7,100	324	324	11,000	11,100	523	508
3,100	3,200	145	145	7,100	7,200	329	329	11,100	11,200	530	513
3,200	3,300	150	150	7,200	7,300	334	334	11,200	11,300	536	518
3,300	3,400	154	154	7,300	7,400	338	338	11,300	11,400	542	522
3,400	3,500	159	159	7,400	7,500	343	343	11,400	11,500	548	527
3,500	3,600	163	163	7,500	7,600	347	347	11,500	11,600	554	531
3,600	3,700	168	168	7,600	7,700	352	352	11,600	11,700	560	536
3,700	3,800	173	173	7,700	7,800	357	357	11,700	11,800	567	541
3,800	3,900	177	177	7,800	7,900	361	361	11,800	11,900	573	545
3,900	4,000	182	182	7,900	8,000	366	366	11,900	12,000	579	550

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