1

Wisconsin Income Tax

Form 1 Instructions 2013

WI efile is:

- ✓ **FREE**: file state tax return at no charge
- ✓ **ACCURATE**: fewer errors than paper
- ✓ **SECURE**: safe and secure website

Visit **revenue.wi.gov** to file your Wisconsin state tax return online for FREE. Click on **WI efile** to get started!

Get your refund within days with direct deposit

NEW IN 2013

Tax Rates Reduced: A reduction in tax rates is built into the tax tables on pages 38-43.

New Credits: Three new credits are available to individuals who are operating businesses – the manufacturing and agriculture credit, the research expense credit, and the research facilities credit *(see page 26)*.

Tuition: The subtraction for tuition paid is increased to $6,943 and the phase-out amounts are adjusted for inflation *(see page 14)*.

Child and Dependent Care Expenses: The maximum subtraction is increased to $2,250 for one qualifying person or $4,500 if more than one qualifying person *(see page 20)*.

Medical Care Insurance Subtraction: Even if your employer paid a portion of the cost of your insurance, you may still be able to subtract 100% of the amount you paid for the insurance *(see page 13)*.

Tax Returns Are Due:

Tuesday
April 15, 2014

Need Help With Your Taxes?

You may be eligible for free tax help. See page 2 for:

- who can get help,
- how to find a location, and
- what to bring with you.

Para Assistencia Gratuita en Español
Ver página 4

revenue.wi.gov

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

I-111

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Free Tax Preparation Available
(commonly referred to as VITA or TCE)

Need help filing your taxes?

Wisconsin residents can have their taxes prepared for free at any IRS sponsored Volunteer Income Tax Assistance (VITA) site or at any AARP sponsored Tax Counseling for the Elderly (TCE) site. These two programs have helped millions of individuals across the country in preparing their taxes. Trained volunteers will fill out your tax return. Many sites will even e-file your return. The entire service is free.

Who can use VITA services?

- Low and moderate income individuals
- Individuals with disabilities
- Elderly
- Individuals who qualify for the homestead credit or the earned income tax credit

What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Photo ID of taxpayer(s)
- Social security cards of taxpayer(s) and dependents
- To claim the homestead credit, bring a completed rent certificate (if you are a renter), a copy of your 2013 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2013
- Both spouses must be present to file a joint return

VITA and TCE locations:

- In Wisconsin, call 1-800-829-1040
- On the web, visit revenue.wi.gov and type "VITA sites" in the Search box
- Call the AARP at 1-888-227-7669
- Call "211" for local free tax sites

TIPS ON PAPER FILING YOUR RETURN

E-file your return for the fastest available processing. However, if you 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 return cannot be read correctly. **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 →
- Do not use mailing labels.

Your legal last name	Legal first name	M.I.
SMITH	JOSEPH	J
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
SMITH	MARY	E

Home address (number and street)	Apt. no.
2375 N 7 ST	

City or post office	State	Zip code
ANYWHERE	WI	55555

- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses ( ) for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: 0123456789 Do not use: Ø147
- Do not add cents in front of the preprinted zeros on entry lines. For example,

School property tax credit

a Rent paid in 2013–heat included	2345.00	Find credit from table page 24 .. **22a**	226.00
Rent paid in 2013–heat not included	5678.00		
b Property taxes paid on home in 2013	.00	Find credit from table page 25 .. **22b**	.00

- Do not cross out entries. Erase 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" when scanned.
- Do not use staples to assemble your return.

(**Note** Wisconsin does not recognize a same-sex marriage. If you are a same-sex couple and qualify to file a federal return as married, you must file your Wisconsin return on Form 1 as single or, if qualified, as head of household. You may not file Form 1A or WI-Z.)

You may file **Form WI-Z** if you:	You may file **Form 1A** if you:	You must file **Form 1** if you: (see above note)	You must file **Form 1NPR** if you:
• File federal Form 1040EZ *AND* • Were a Wisconsin resident all year *AND* • Were under age 65 on December 31, 2013, *AND* • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves *AND* • Did not have interest income from state, municipal, or U.S. bonds *AND* • Did not receive unemployment compensation *AND* • 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 *AND* • Are not claiming Wisconsin homestead credit.	• Were single all year or married and file a joint return or file as head of household *AND* • Were a Wisconsin resident all year *AND* • Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs *AND* • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) *AND* • Are not claiming credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed *AND* • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, or medical or health savings account. **Exception** If you used federal Form 4972, you must file Form 1.	• Were a Wisconsin resident all year *AND* • Were married and file a separate return, or were divorced during the year *OR* • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) *OR* • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) *OR* • Claim credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed *OR* • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, or medical or health savings account *OR* • Are subject to the alternative minimum tax.	• Were domiciled* in another state or country at any time during the year *OR* • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. * 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: (1) You intend to abandon your old domicile and take actions consistent with that intent *AND* (2) You intend to acquire a new domicile and take actions consistent with that intent *AND* (3) You are physically present in the new domicile.

Servicio en Español

Para ayuda gratuita para la declaración de sus impuestos y de el Crédito por Vivienda Familiar, llame al "211" para encontrar un sitio de Asistencia de Voluntarios para Impuestos (Volunteer Income Tax Assistance también conocido como VITA) cerca de usted. Muchos lugares ofrecen servicios en español.

Para respuestas a las preguntas sobre impuestos, por favor llame el Departamento de Impuestos al (608) 266-2486 para impuestos individuales y al (608) 266-2776 para impuestos de negocios. Oprima el "2" para ayuda en español.

Para más información, visite revenue.wi.gov, en el vinculo (link) "En Español" usted encontrará información sobre el Credito por Ingreso de Trabajo, información del Crédito por Vivienda Familiar, y mucho más – todo disponible en español.

Who Must File

Refer to the table to see if you are required to file a return for 2013.

Filing status	Age as of December 31, 2013	You must file if your gross income* (or total gross income of husband and wife) during 2013 was:
Single	Under 65	$10,630 or more
	65 or older	$10,880 or more
Married-filing joint return	Both spouses under 65	$19,280 or more
	One spouse 65 or older	$19,530
	Both spouses 65 or older	$19,780
Married-filing separate return	Under 65	$9,190 or more
	65 or older	$9,440 (applies to each spouse individually – must use Form 1)
Head of household	Under 65	$13,520 or more
	65 or older	$13,770 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 2013 if:

Note

- You could be claimed as a dependent on someone else's return and either of the following applies:

  (1) Your gross income was more than $1,000 and it included at least $351 of unearned income, or

  (2) Your gross income (total unearned income and earned income) was more than –

  $9,930 if single,
  $12,820 if head of household,
  $17,880 if married filing jointly, or
  $8,490 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 owe a penalty on an IRA, retirement plan, Coverdell education savings account (excess contribution), health savings account, or Archer medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2013 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.)

Who Should File

Even if you do not have to file, you should file to get a refund if:

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2013.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

E-Filing (Electronic Filing)

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

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 15. Go to revenue.wi.gov/faqs/pcs/e-faq3.html for more information.

To file your Wisconsin income tax return electronically, you can use ...

- *Wisconsin e-file* Available for free on the Department of Revenue website at revenue.wi.gov. These Wisconsin forms are submitted electronically after you complete them.
- *A tax professional* Check your local telephone directory for the names of tax professionals who offer electronic filing, or visit our website at revenue.wi.gov/eserv/city/index.html.
- *Tax preparation software* Purchase off-the-shelf tax preparation software to install on your computer, or connect to one of the private vendor websites that offer electronic filing. For more information, visit our website at revenue.wi.gov/eserv/webased.html or revenue.wi.gov/eserv/offshelf.html.

When to File/Extension of Time to File

Your return is due April 15, 2014.

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to get an extension You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1 enclose either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

Note You will owe interest on any tax that you have not paid by April 15, 2014. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2014, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge

during the extension period by paying the tax by April 15, 2014. Submit the payment with a 2013 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. (**Exception** You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 3, 2014, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing.

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

Tax Help or Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:

(**Note** Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address shown on the return.)

Madison –

Customer assistance:
2135 Rimrock Rd.
Mail Stop 5-77
PO Box 8949
(zip code 53708-8949)
phone: (608) 266-2486
email: income@revenue.wi.gov

Forms requests:
phone: (608) 266-1961
website: revenue.wi.gov

Milwaukee –

State Office Bldg., 819 N. 6th St., Rm. 408
(zip code 53203-1606)
income tax information (414) 227-4000
forms requests (414) 227-4000

Appleton –

265 W. Northland Ave.
(zip code 54911-2016)
phone: (920) 832-2727

Eau Claire –

State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-4558)
phone: (715) 836-2811

Other offices open on a limited schedule are Green Bay and Wausau.

Internet Address You can access the department's website 24 hours a day, seven days a week, at revenue.wi.gov. From this website, you can:

- Complete electronic forms and submit them for free
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email us comments or request help
- File your return electronically

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

Informational Publications Available

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

Number and Title

102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders

103 Reporting Capital Gains and Losses for Wisconsin

106 Wisconsin Tax Information for Retirees

109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2013

111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue

113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act

117 Guide to Wisconsin Information Returns

120 Net Operating Losses for Individuals, Estates, and Trusts

121 Reciprocity

122 Tax Information for Part-Year Residents and Nonresidents

125 Credit for Tax Paid to Another State

126 How Your Retirement Benefits Are Taxed

405 Wisconsin Taxation of Native Americans

503 Wisconsin Farmland Preservation Credit

600 Wisconsin Taxation of Lottery Winnings

601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Questions About Refunds –

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

Visit our Website at:
revenue.wi.gov

If you need to contact us about your refund, please wait at least 10 weeks after filing your Form 1. Refund information may not be available until that time.

You may call one of the numbers indicated above or write to: Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

An automated response is available 24 hours a day, 7 days a week, when you call one of the numbers listed above. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2486 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

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

Nine Steps To Filing Your Return

1. **Get all of your records together** Make sure that you have all of your income and expense records so you can fill in your return correctly. This includes wage statements and interest and dividend statements.
2. **Decide if you will e-file or paper-file your return** See "E-Filing" on page 5 for the benefits of e-filing. If you decide to e-file, follow the instructions provided in the software you use. If you decide to paper-file, continue with Steps 3 through 9 below.
3. **Fill in your federal return** Before completing Wisconsin Form 1, first fill in your federal return and its supporting schedules. If you are not required to file a federal return, list the sources and amounts of your income and your deductions on a separate sheet.
4. **Fill in your Wisconsin return** Follow the line instructions as you fill in your return.
5. **Sign your Wisconsin return** A joint return must be signed by both spouses.
6. **Check over your Wisconsin return** Check the following items on your return carefully. The processing of your Form 1 may be delayed for:
   - missing wage statements,
   - missing signature,
   - missing copy of your federal return (a copy of your federal return must be enclosed with your Wisconsin return),
   - incomplete or missing renter's or homeowner's information (if school property tax credit claimed),
   - incomplete schedules for the itemized deduction and married couple credits (if credit claimed),
   - missing list of sources and amounts of income if not required to file a federal return, or
   - estimated payments claimed do not match the department's records.
7. **Assemble your return** See page 34 for information on how to assemble your return. Do **not** staple your return. Stapling your return may delay processing.
8. **Mail your return** Mail your return and all required enclosures to the appropriate address listed on page 35 under "Where to File." Be sure to put sufficient postage on the envelope.
9. **Keep a copy of your return.**

Line Instructions

Before completing Form 1, first fill in your federal return and its supporting attachments. If you are not required to file a federal return, list the sources and amounts of your income and deductions on a separate sheet and include it with your Form 1.

Follow these instructions to complete Form 1. Prepare one copy for your records and another to be filed with the department.

Note Use black ink to complete the copy of Form 1 that you submit to the department. Do not use pencil or red ink.

■ **Period Covered** File your 2013 return for calendar year 2013 and fiscal years that begin in 2013. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located to the right of the Filing Status section on page 1 of Form 1.

■ **Name and Address** Print or type your legal name and address. Include your apartment number, if any. If you are married filing a joint return, fill in your spouse's legal name (even if your spouse did not have any income). If you filed a joint return for 2012 and you are filing a joint return for 2013 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2012 return.

Fill in your PO Box number only if your post office does not deliver mail to your home.

■ **Social Security Number** Fill in your social security number. You must also fill in your spouse's social security number if you are married filing a joint return or married filing a separate return (including married filing as head of household).

■ **Filing Status** Check the appropriate space to indicate your filing status. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

Note If you became divorced during 2013 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2013*, for information on what income you must report.

Single You may check "single" if **any** of the following was true on December 31, 2013:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2013, and did not remarry in 2013.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check "married filing joint return" if **any** of the following is true:

- You were married as of December 31, 2013.
- Your spouse died in 2013 and you did not remarry in 2013.
- You were married at the end of 2013, and your spouse died in 2014 before filing a 2013 return.

Note A marriage means only a legal union between a man and a woman as husband and wife. Wisconsin does not recognize a same-sex marriage. If you are a same-sex couple and qualify to file a federal return as married, you must file your Wisconsin return on Form 1 as single, or if qualified, as head of household.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both spouses must sign the return. If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separately. A joint return cannot be filed if you and your spouse have different tax years.

If you file a joint return, both you and your spouse are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

Married filing separate return If you file separate returns, you will usually pay more state tax than if you file a joint return. Your tax may be higher on separate returns because:

- You cannot take the married couple credit.
- If you lived with your spouse at any time in 2013, a greater amount of any unemployment compensation that you received may be taxable.
- You will not qualify for the disability income exclusion.
- You will not qualify for the earned income credit.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child) can use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2013 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2013 may be able to use this status.

Note If you are married and qualify to file as head of household, be sure to check both "head of household" filing status and "married" on the same line next to the arrow. Also fill in your spouse's name and social security number in the spaces provided.

If you do not have to file a federal return, contact any Department of Revenue office to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

■ **Tax District** Check either city, village, or town and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2013. Also fill in the name of the county in which you lived.

■ **School District Number** See the list of school district numbers on page 37. Fill in the number of the school district in which you lived on December 31, 2013.

Note ■ **Special Conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

01 Extension – Operation Iraqi Freedom (page 6)
02 Extension – Combat zone (page 6)
03 Extension – Federally declared disaster (page 6)
04 Divorce decree (page 35)
05 Injured spouse (page 35)
06 Single decedent or husband if joint return (page 36)
07 Wife deceased if joint return (page 36)
08 Both taxpayers deceased (page 36)
11 Fiscal filer (page 7)
16 Schedule RT attached (page 19)
99 Multiple special conditions

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

Note ■ **Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, $129.39 becomes $129 and $236.50 becomes $237.

Round off all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total. If completing the form by hand, **DO NOT USE COMMAS** when filling in amounts.

Line 1 instructions – continued

■ Line 1 Federal Adjusted Gross Income

Fill in your federal adjusted gross income from:

- line 37 of your federal Form 1040,
- line 21 of your federal Form 1040A, or
- line 4 of your federal Form 1040EZ.

Exceptions

- Wisconsin does not recognize a same-sex marriage. If you filed a joint federal return with a person of the same sex, you may not file a joint return for Wisconsin. You must file your Wisconsin return as single or, if qualified, as head of household. The amount to enter on line 1 cannot be taken from the federal return you file with the Internal Revenue Service (IRS). You must enter the amount that would be on a federal return using the same filing status that is allowed for Wisconsin. Complete Wisconsin Schedule S, *Allocation of Income to be Reported by Same-Sex Couples Filing a Joint Federal Return,* to determine the amount to fill in on line 1 of Form 1. Enclose Schedule S with your Form 1.

  You must also complete Schedule S if your federal filing status is married filing separately or head of household and the amount of federal income reported on your federal return would be different if you had filed your federal return as single.

- The federal adjusted gross income that you fill in on line 1 may not be the same as the amount reported as adjusted gross income on your federal Form 1040. Differences may occur because Wisconsin uses the provisions of federal law amended to December 31, 2010, with certain exceptions. Laws enacted after December 31, 2010, may not be used for Wisconsin unless adopted by the Legislature.

A comprehensive list of provisions of federal law that may not be used for Wisconsin for 2013 can be found in the instructions for Wisconsin Schedule I. Following is a partial list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Increase in sec. 179 expensing.
- Discharge of indebtedness on principal residence.
- Educator expenses.

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, you must complete Wisconsin Schedule I and enclose it with your Form 1. The amount you fill in on line 1 of Form 1 (and amounts filled in on Schedule 1 on page 4 of Form 1) should be the revised amount determined on Schedule I. (**Note** If you are required to complete Schedule S, complete Schedule S before completing Schedule I.)

If Schedule I adjustments in a prior year affect income or expense items in 2013 (e.g., the special 50% bonus depreciation could not be claimed for Wisconsin purposes), you must also make adjustments on Schedule I for 2013.

You may also be required to complete Schedule I if you sold assets during 2013, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if different rates of depreciation were allowed for Wisconsin and federal purposes. See the instructions for Schedule I for more information.

■ Line 2 State and Municipal Interest

Fill in the amount of interest you received from state and municipal bonds. This will generally be the amount shown as tax-exempt interest on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)

Exception If you received interest income which is exempt for state and federal tax purposes, do not include this interest income on line 2. Interest income which is exempt for federal and Wisconsin tax purposes includes interest from:

(1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin,

(2) Wisconsin Housing Finance Authority bonds,

(3) Wisconsin municipal redevelopment authority bonds,

(4) Wisconsin higher education bonds,

(5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing or elderly housing projects,

(6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds,

(7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the IRC,

(8) local exposition district bonds,

(9) Wisconsin professional baseball park district bonds,

(10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, or the Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa,

(11) local cultural arts district bonds,

(12) Wisconsin professional football stadium bonds,

(13) Wisconsin Aerospace Authority bonds,

(14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software,

(15) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. (**Note** At the time this booklet went to print (November 15, 2013), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at: revenue.wi.gov/faqs/pcs/conduit.html),

Line 2 instructions – continued

(16) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., and

(17) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation.

Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

■ Line 3 Capital Gain / Loss Addition

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040), you must complete Schedule WD.

Schedule WD determines whether any capital gain/loss addition must be reported on line 3. For example, after completing Schedule WD, you may be required to include an amount as an addition to income on line 3 because Wisconsin law limits the deduction for a net capital loss to $500.

Note If the only amount reported on line 13 of Form 1040 (line 10 of Form 1040A) is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, do not complete line 3. See line 10 instructions.

■ Line 4 Other Additions

Note Fill in the code number and amount of any of the additions described below that apply to you. The code number is printed to the left of the various additions. For example, if you are making an addition for a federal net operating loss carryover, you would fill in the number 02 in the code number space ____, and fill in the amount of your federal net operating loss carryover on the line next to the code number space. Also, fill in the total of all your additions on line 4.

Line 4 of Form 1 has space to fill in five additions to income. If you have more than five additions, fill in the code numbers and amounts for four of the additions. List the code numbers and amounts of all remaining additions on a separate schedule. In the fifth entry space by line 4, fill in code number 99 and the total amount of the remaining additions. Enclose the schedule listing the remaining additions with your Form 1.

Note See Additions To or Subtractions From Income on page 21 for information on other items which may have to be included on line 4.

01 Farm Losses An addition may be required if farm losses were deducted on your federal tax return and you were *not* actively engaged in the farming operations that produced those losses.

Line 4 instructions – continued

To be "actively engaged in farming" with respect to a farming operation, you must make a significant contribution of (1) capital, equipment, or land, or a combination of capital, equipment, or land; and (2) active personal labor or active personal management, or a combination of both.

Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:

- The type of crops and livestock produced;
- The normal and customary farming practices of the area; and
- The total amount of labor and management which is necessary for such a farming operation in the area.

In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

Your combined net losses from farming operations in which you are not actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than $55,000 ($27,500 if married filing separately).

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the tables below and on page 11, include the excess on line 4.

Example A single taxpayer reports a loss of $25,000 on Schedule E from a farm partnership (the taxpayer is not actively engaged in this farming operation), and a profit of $5,000 from the rental of farmland. The taxpayer's nonfarm Wisconsin adjusted gross income is $60,000. Therefore, only $20,000 of the $25,000 farm loss may be deducted. The taxpayer must fill in code 01 and $5,000 in the space provided on line 4.

Farm Loss Limits – Single persons and married persons filing joint return

Nonfarm Wisconsin Adjusted Gross Income: More Than	But Not More Than	Maximum Allowable Loss
$ 0	$ 55,000	Full Amount
55,000	75,000	$20,000
75,000	100,000	17,500
100,000	150,000	15,000
150,000	200,000	12,500
200,000	250,000	10,000
250,000	300,000	7,500
300,000	600,000	5,000
600,000		No Loss

Line 4 instructions – continued

Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)

Nonfarm Wisconsin Adjusted Gross Income: More Than	But Not More Than	Maximum Allowable Loss
$ 0	$ 27,500	Full Amount
27,500	37,500	$10,000
37,500	50,000	8,750
50,000	75,000	7,500
75,000	100,000	6,250
100,000	125,000	5,000
125,000	150,000	3,750
150,000	300,000	2,500
300,000		No Loss

02 Federal Net Operating Loss Carryover Fill in any amount deducted as a federal net operating loss carryover. (See the instructions for line 11, Item 10, for information about the Wisconsin net operating loss carryforward.)

03 Income (Lump-Sum Distributions) Reported on Federal Form 4972 Income from a lump-sum distribution is taxable to Wisconsin. If you reported a lump-sum distribution on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

CAUTION If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10 less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

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

04 Farmland Preservation Credit The total amount of farmland preservation credit from Schedule FC that you received during 2013 must be reported as income. Fill in as an addition any portion of your farmland preservation credit which was not included as income on your federal tax return.

05 Excess Distribution From a Passive Foreign Investment Company Fill in the excess distribution from a passive foreign investment company that was not included in federal adjusted gross income (see federal Form 8621 or 8621-A).

06 Expenses Paid to Related Entities Fill in the amount deducted or excluded from your federal income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see Item 21 on page 19).

Line 4 instructions – continued

07 Amounts Not Deductible for Wisconsin Fill in any amount deducted in computing your federal adjusted gross income that is not allowed as a deduction for Wisconsin. Enclose an explanation of the additions you are including using code 07.

Example You deducted a passive activity loss on your federal return for losses incurred when you were a resident of another state. The passive activity losses were not allocable to Wisconsin. The passive activity losses are not deductible for Wisconsin and must be included on line 4.

08 – 30 Addition for Computed Credits If you claimed any of the credits listed below, you must include on line 4 the amount of your credit computed for 2013. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**Note** Do not include on line 4 any credits passed through to you from a partnership, limited liability company, or tax-option corporation. These will be accounted for when you make the adjustments described in Items 51 and 52 on page 21.)

List each credit and the appropriate code number separately on line 4. Include the following credits computed for 2013:

08 Development Zone Credit
09 Technology Zone Credit
10 Enterprise Zone Jobs Credit
11 Dairy and Livestock Farm Investment Credit
12 Dairy Manufacturing Facility Investment Credit
13 Film Production Company Investment Credit
14 Film Production Services Credit
15 Manufacturing Investment Credit
16 Ethanol and Biodiesel Fuel Pump Credit
17 Economic Development Tax Credit
18 Meat Processing Facility Investment Credit
19 Dairy Cooperatives Credit (see Exception below)
20 Jobs Tax Credit
21 Woody Biomass Harvesting and Processing Credit
22 Food Processing Plant and Food Warehouse Investment Credit
23 Postsecondary Education Credit
24 Water Consumption Credit
25 Beginning Farmer and Farm Asset Owner Credit
26 Community Rehabilitation Program Credit
27 Biodiesel Fuel Production Credit
28 Electronic Medical Records Credit
29 Research Expense Credit
30 Research Facilities Credit

Exception Members of a dairy cooperative who were allocated a dairy cooperative credit for 2012 may first claim that credit on their 2013 return. The 2012 credit must be added to income on the member's 2013 return.

■ Line 6 State Income Tax Refund

Refunds of state and local income taxes are not taxable for Wisconsin. Fill in the amount of taxable refunds, credits, or offsets of state and local income taxes from federal Form 1040, line 10.

■ Line 7 United States Government Interest

Fill in the amount of interest on U.S. bonds and interest and dividends of certain U.S. government corporations that is included on line 1 of Form 1. This income is not taxable.

A mutual fund may invest in U.S. government securities. If it does, a portion or all of its ordinary dividend may not be taxable by Wisconsin. If a mutual fund advised you that all or a portion of its ordinary dividend is from investments in U.S. government securities, include that portion on line 7.

CAUTION Do not fill in on line 7, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin taxable income.

■ Line 8 Unemployment Compensation

You may have a different amount of unemployment compensation taxable for Wisconsin and federal purposes. Complete the worksheet at the top of this page to see if you can subtract any portion of the unemployment compensation which you included as income on your federal tax return.

■ Line 9 Social Security Adjustment

Social security benefits are not taxable for Wisconsin. You may subtract any social security benefits that were taxable on your federal Form 1040 or 1040A. Fill in on line 9 the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

■ Line 10 Capital Gain / Loss Subtraction

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040 or line 10, Form 1040A), you must complete Schedule WD. You must also complete Schedule WD if your federal adjusted gross income does not include capital gains and/or losses, but you have a capital loss carryover for Wisconsin tax purposes.

Schedule WD determines whether any capital gain/loss subtraction must be reported on line 10. For example, after completing Schedule WD, you may be able to include an amount as a subtraction on line 10 because you qualify for the 30% capital gain exclusion (60% in the case of farm assets).

All amounts must be filled in on line 10 as positive numbers.

EXCEPTION If the only amount reported as a capital gain on line 13 of your federal Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, you may claim a capital gain exclusion on line 10.

Unemployment Compensation Worksheet

Check only one box.

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

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ) ..... 1. _____
2. Fill in your federal adjusted gross income from line 1 of Form 1 ..... 2. _____
3. Fill in –
   - $18,000 if you checked box A; **or**
   - -0- if you checked box B; **or**
   - $12,000 if you checked box C or D .. 3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A) ..... 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 ..... 5. _____
6. Add lines 3, 4, and 5 ..... 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8..... 7. _____
8. Fill in one-half of the amount on line 7 ..... 8. _____
9. Fill in the smaller amount of line 1 or line 8. ..... 9. _____
10. Subtract line 9 from line 1. Fill in this amount on line 8 of Form 1 as your subtraction for unemployment compensation. If lines 1 and 9 are equal, fill in -0- ..... 10. _____

Fill in 30% of the amount of the capital gain distribution on line 10. Do not complete Wisconsin Schedule WD.

■ Line 11 Other Subtractions

Note

Fill in the code number and amount of any of the subtractions described below that apply to you. The code number is printed to the left of the various subtractions. For example, if you are claiming a subtraction for tuition expenses, you would fill in the number 03 in the code number space ____, and fill in the amount of your subtraction for tuition expenses on the line next to the code number space. Also, fill in the total of all your subtractions on line 11.

Line 11 of Form 1 has space to fill in five subtractions from income. If you have more than five subtractions, fill in the code numbers and amounts for four of the subtractions. List

Line 11 instructions – continued

the code numbers and amounts of all remaining subtractions on a separate schedule. In the fifth entry space by line 11, fill in code number 99 and the total amount of the remaining subtractions. Enclose the schedule listing the remaining subtractions with your Form 1.

Note See Additions To or Subtractions From Income on page 21 for information on other items which may have to be included on line 11.

01 Medical Care Insurance You may be able to subtract all or a portion of the cost of your medical care insurance.

"Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare insurance (for example, Parts B and D). It does not include premiums for:

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

Note **CAUTION** Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. You cannot subtract premiums paid with money that has not been included in your gross income. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc.

If you are self-employed, complete Worksheet 1. (**Note** If you are self-employed and deducted 100% of your medical care insurance cost on line 29 of your federal Form 1040 as a self-employed health insurance deduction, do not complete Worksheet 1 or 2. No additional deduction is allowed.)

Line 11 instructions – continued

Worksheet 1 – Self-Employed Persons

1. Amount you paid for medical care insurance in 2013 while you were self-employed . . . . . 1._____
2. Self-employed health insurance deduction from line 29 of federal Form 1040* . . . . . 2._____
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . . 3._____
4. Add lines 2 and 3 . . . . . 4._____
5. Subtract line 4 from line 1 . . . . . 5._____
6. Net earnings from a trade or business** . . . . 6._____
7. Fill in the smaller of line 5 or 6 here and on line 11 of Form 1. This is your subtraction for medical care insurance . . . . . 7._____

* Do not include any amounts deducted for long-term care insurance.

** Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business.

Complete Worksheet 2 if you are (1) an employee or (2) a person who had no employer and were not self-employed.

Worksheet 2 – Others

1. Amount you paid in 2013 for medical care insurance during a period in which (1) you were an employee and your employer did not contribute toward the cost of your insurance or paid a portion of the cost, or (2) you had no employer and were not self-employed . . . . . 1. _____
2. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for medical care insurance . . 2. _____
3. Fill in the smaller of line 1 or 2. This is your subtraction for medical care insurance . . . . . 3. _____

02 Long-Term Care Insurance If you paid long-term care insurance costs during 2013, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

"Long-term care insurance policy" means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

Line 11 instructions – continued

"Long-term care insurance policy" does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. "Continuing care contract" means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person's life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of $10,000.
- Providing for the transfer of at least $10,000 (if the amount is expressed in dollars) or 50% of the person's estate (if the amount is expressed as a percentage of the person's estate) to the service provider upon the person's death.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been made directly to the insurance provider by the retirement plan.

If you paid long-term care insurance costs during 2013 for a policy which covers you or your spouse, complete the worksheet below to determine your subtraction.

Worksheet – Long-Term Care Insurance

1. Amount paid for long-term care insurance in 2013 . . . . . 1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040 . . . . . 2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse . . . . . 3. _____
4. Add lines 2 and 3 . . . . . 4. _____
5. Subtract line 4 from line 1 . . . . . 5. _____
6. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for long-term care insurance . . . . . 6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance . . . . . 7. _____

03 Tuition and Fee Expenses You may be able to claim a subtraction for up to $6,943 (per student) of the amount you paid during 2013 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

CAUTION If you claimed a tuition and fees deduction on your federal return, be sure you have completed Wisconsin Schedule I.

Line 11 instructions – continued

The tuition and mandatory student fees must have been paid during 2013 to attend any of the following:

- Classes in Wisconsin at a school which qualifies as a university, college, or technical college. A "university, college, or technical college" is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes in Wisconsin at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota under the Minnesota–Wisconsin tuition reciprocity agreement.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

The subtraction does not apply to tuition or fees paid to pre-schools, elementary, or secondary schools.

Tuition and mandatory student fees paid to a school which fits into one of the four categories listed above may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition and mandatory student fees paid to a school which does not fit into any of the four categories may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

CAUTION The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

Line 11 instructions – continued

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (for example, EdVest or "tomorrow's scholar"). This limitation applies only if the owner of the account or other person who contributed to the account (for example, grandparent, aunt, or uncle) previously claimed a subtraction for contributions to these programs.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount on line 1 of Form 1.

Determine your tuition and mandatory student fees subtraction as follows:

Single or Head of Household

- If line 1 of Form 1 is $50,850 or less, you may subtract the amount paid for tuition and mandatory student fees during 2013, but not more than $6,943 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than $50,850 but less than $61,020, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is $61,020 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If line 1 of Form 1 is $81,350 or less, you may subtract the amount paid for tuition and mandatory student fees during 2013, but not more than $6,943 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than $81,350 but less than $101,690, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is $101,690 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If line 1 of Form 1 is $40,680 or less, you may subtract the amount paid for tuition and mandatory student fees during 2013, but not more than $6,943 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than $40,680 but less than $50,850, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is $50,850 or more, you may not subtract any amount for tuition and fee expenses.

Line 11 instructions – continued

Tuition Expense Worksheet

CAUTION Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.

1. Amount paid for tuition and mandatory student fees in 2013. Do not fill in more than $6,943 per student . . . . . .1. _____
2. Fill in the amount from line 1 of Form 1 . . . . . .2. _____
3. Fill in $50,850 ($81,350 if married filing joint return or $40,680 if married filing separate return) . . . . . .3. _____
4. Subtract line 3 from line 2 . . . . . .4. _____
5. Divide the amount on line 4 by 10,170 (20,340 if married filing joint return). Fill in decimal amount. . . . . .5. __._____
6. Multiply line 1 by the decimal amount on line 5 . . . . . .6. _____
7. Subtract line 6 from line 1. This is your subtraction for tuition and fee expense* . . . . . .7. _____

* Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for tuition expense.

04 Military and Uniformed Services Retirement Benefits You may subtract retirement payments received from:

(1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan or the Survivor Benefit Plan), and

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

Your subtraction cannot be more than the amount of such retirement payments that you included in your federal income.

05 Local and State Retirement Benefits You may subtract any payments received from the retirement systems listed on page 16 provided:

(1) You were retired from the system before January 1, 1964, or

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

(3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

Your subtraction cannot be more than the amount of such payments that you included in your federal income.

Line 11 instructions – continued

The specific retirement systems are:

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

Note Do not subtract any of the following:

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

CAUTION Your retirement benefits may be subtracted only if they are based on qualified membership in one of the retirement systems listed above. Qualified membership is membership that began before January 1964 as explained on page 15. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable and may not be subtracted.

Example 1 You were a member of the Wisconsin State Teachers Retirement System as of December 31, 1963. You left teaching after 1963 and withdrew the allowable amount from your retirement account. This closed the account. You later returned to teaching. A new retirement account was then established for you. Retirement benefits from this new account (established after 1963) do not qualify for the exemption.

Example 2 You were employed as a teacher from 1960-65. During that time you were a member of the Wisconsin State Teachers Retirement System. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to the Wisconsin State Teachers Retirement System may be subtracted. You may use the following formula to figure the exempt amount that may be subtracted:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \text{Annuity included in federal income} = \text{Portion of annuity which may be subtracted}$$

Note You may have received separate Forms 1099-R for the taxable and exempt portions of your annuity. In this case, you may use the Form 1099-R information instead of the above formula.

Line 11 instructions – continued

06 Federal Retirement Benefits You may subtract payments received from a federal retirement system provided:

(1) You were retired from the system before January 1, 1964, or

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

(3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

See "**05 Local and State Retirement Benefits**" on page 15 for further information. The limitations and examples that apply to local and state retirement benefits also apply to federal retirement benefits.

A "federal retirement system" is a United States government civilian employee retirement system. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees' Retirement System. Payments from the federal Thrift Savings Plan do not qualify for the subtraction.

07 Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits Wisconsin does not tax amounts received from the U.S. Railroad Retirement Board. You may subtract railroad retirement benefits included on line 16b of your federal Form 1040 (line 12b of Form 1040A).

08 Adoption Expenses If you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2013, you may subtract up to $5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2011, 2012, and 2013. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to $5,000 of adoption expenses for each child.

09 Recoveries of Federal Itemized Deductions Fill in any amount included as income on your federal tax return that is a recovery of a federal itemized deduction from a prior year for which you did not receive a Wisconsin tax benefit.

Example You claimed an itemized deduction on your 2012 federal tax return for a casualty loss of $2,000. You could not claim the casualty loss for the itemized deduction credit on your 2012 Wisconsin income tax return. During 2013 you received a reimbursement of $1,000 from your insurance company for part of the casualty loss. The $1,000 reimbursement is included on your 2013 federal tax return as a recovery of an amount previously claimed as an itemized deduction. Because you did not claim the casualty loss for the itemized deduction credit for Wisconsin for 2012, the $1,000 is not taxable to Wisconsin for 2013. Fill in the $1,000 recovery on line 11.

Line 11 instructions – continued

10 Wisconsin Net Operating Loss Carryforward If you had a net operating loss (NOL) in an earlier year to carry forward to 2013, include the allowable amount on line 11. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.

11 Native Americans Certain income (for example, wages) earned by a Native American who both lives and works on his or her tribal reservation is not subject to Wisconsin income tax and may be subtracted. See Publication 405, *Wisconsin Taxation of Native Americans,* for more information.

12 Amounts Not Taxable by Wisconsin You may subtract any amounts not taxable by Wisconsin (less related expenses except those expenses which are used to calculate the Wisconsin itemized deduction credit) which have been included as income on your federal tax return or excluded from federal deductions. Enclose an explanation of the subtractions you are including using code 12.

Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions in sec. 32.19 of the Wisconsin Statutes.

13 Farm Loss Carryover If you were subject to farm loss limitations (see instructions for line 4, Item 01 for a description) on your 1998 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits and net gains from the sale or exchange of capital or business assets in the current year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Example You have a farm loss carryover from 2012 of $30,000. For 2013 you report a net loss of $2,000 on Schedule F and a net gain of $6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract $6,000 as a farm loss carryover on line 11.

14 Contributions to a Wisconsin State-Sponsored College Savings Program You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar") if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child, grandchild, great-grandchild, niece, or nephew. The subtraction is equal to the amount you contributed to the account during 2013, but not more than $3,000 per beneficiary ($1,500 per beneficiary if you are married filing a separate return).

The total subtraction for a married couple may not exceed $3,000 per beneficiary.

For example, you are married filing a joint return and have two children. You established EdVest accounts for each child. In 2013, you contributed $3,000 to the account of each child. You may claim a subtraction of $6,000.

In the case of divorced parents, the total subtraction per beneficiary by the formerly married couple may not exceed $3,000, and the maximum amount that may be subtracted by each former spouse is $1,500, unless the divorce judgment specifies a different division of the $3,000 maximum that may be claimed by each former spouse.

Limitation Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for contributions to a Wisconsin state-sponsored college savings account.

15 Distributions from Wisconsin State-Sponsored College Tuition Programs If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if the earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

16 Disability Income Exclusion If you are retired on permanent and total disability and have included your disability income on line 1 of Form 1, you may be able to subtract up to $5,200 of your disability income. You must meet ALL these tests:

- You did not reach mandatory retirement age before January 1, 2013.
- You were under age 65 on December 31, 2013.
- You were permanently and totally disabled –
  a. when you retired, or
  b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.

Line 11 instructions – continued

- If you were married at the end of 2013, you must file a joint return.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
- Your federal adjusted gross income is less than $20,200 ($25,400 if married and both spouses are eligible).

Compute your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. Enclose Schedule 2440W with your Form 1. See page 6 for information on how to get this schedule.

17 Sale of Business Assets or Assets Used in Farming to a Related Person You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

- The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.
- The asset was held by you for more than 12 months.
- The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

Farming "Farming" means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset.)

Business Assets "Business assets" are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income

Line 11 instructions – continued

are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

"Business assets" include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

"Business assets" do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset "used in farming.")

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the long-term gain on the sale of a business asset to the related person or 40% of the long-term gain on the sale of a farm asset to the related person.
- If the amount on line 17 or 18 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD <u>less</u> the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the worksheet on page 19 to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, complete the worksheet on next page to compute your subtraction.

Line 11 instructions – continued

Worksheet for Gain on Sale of Assets to Related Person

1. Amount from line 19 of Schedule WD . . . . . 1._____
2. Long-term capital gain on the sale of asset to related person . . . . . 2._____
3. Total long-term capital gain included in line 17 of Schedule WD . . . . . 3._____
4. Divide line 2 by line 3. Carry decimal to four places . . . . . 4._____
5. Multiply line 1 by line 4 . . . . . 5._____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result. If the amount on line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person . . . . . 6._____

18 Repayment of Income Previously Taxed If you had to repay during 2013, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with your Form 1.

CAUTION Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over $3,000, you may be able to subtract the repayment as described above ***or*** take a tax credit. See the line 45 instructions.

19 Human Organ Donation If you, your spouse, or a person who is claimed as a dependent on your federal income tax return donates one or more of their human organs to another person for human organ transplantation, you may subtract up to $10,000 of unreimbursed expenses related to the organ donation. "Human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. Up to $10,000 of the following unreimbursed expenses may be claimed:

- Travel expenses.
- Lodging expenses.
- Lost wages.

Line 11 instructions – continued

20 Reserve or National Guard Members If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:

- Received from the federal government,
- Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
- Paid for the time during which you were on active duty.

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

21 Expenses Paid to Related Entities Were you required to make an addition modification for interest, rental expenses, intangible expenses, or management fees paid to a related entity? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are $100,000 or more. If enclosing Schedule RT, also fill in "16" in the Special Conditions box on page 1 of Form 1.

22 Reserved

23 Legislator's Per Diem If you were a Wisconsin legislator, you may subtract the amount of per diem reimbursement that is included as wages on your federal Form 1040. This generally applies to a legislator with a residence 50 miles or less from the state capitol.

24 ATV Corridors To the extent included in federal adjusted gross income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.

25 Interest, Rental Payments, Intangible Expenses, and Management Fees Reported as Income by a Related Entity Did you report income from interest, rental payments, intangible expenses, or management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct. This would be the amount the related entity claimed as an addition for such expenses (see instructions for line 4, Item 06) less the amount allowed as a subtraction (see instructions for line 11, Item 21 above).

Line 11 instructions – continued

26 Retirement Income Exclusion You (and/or your spouse if married filing a joint return) may subtract up to $5,000 of certain retirement income if:

- You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2013, and
- Your federal adjusted gross income (line 1 of Form 1) is less than $15,000 ($30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross incomes must be less than $30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet at the bottom of this page to determine the amount of your subtraction. Fill in the amount from line 6 of the worksheet on line 11 of Form 1 with code number 26. If married filing a joint return, add the amounts in Col. A and Col. B and fill in the total on line 11 of Form 1.

27 Sales of Certain Insurance Policies To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may fill in the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. "Catastrophic or life-threatening illness or condition" includes AIDS and HIV infection.

28 Child and Dependent Care Expenses Do you qualify for the federal credit for child and dependent care expenses for 2013? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2013,

Line 11 instructions – continued

(2) the qualifying person lived in your home more than half of 2013, and (3) you provided over half the cost of keeping up your home.

Your Wisconsin subtraction is equal to the amount on line 6 of federal Form 2441, but not more than $2,250 if you have one qualifying person or $4,500 if more than one qualifying person. Enclose a copy of federal Form 2441 with your Wisconsin income tax return.

29 Relocated Business A subtraction may be claimed for the income of a business that relocated to Wisconsin from another state or country in 2012 or 2013. See Schedule RB for further information. If claiming the subtraction, enclose a completed Schedule RB with your Form 1.

30 Job Creation A subtraction is available based on the increase in the number of full-time employees in Wisconsin by a business. See Schedule JC for further information. If claiming the subtraction, enclose a completed Schedule JC with your Form 1. Also attach Schedule 2K-1, 3K-1, or 5K-1 if subtraction is from a pass-through entity.

31 Combat zone related death If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2013 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return. (**Note** For persons who died in 2013 as a result of service in a combat zone, the income subtraction also applies for 2012 if the service member did not previously file a 2012 income tax return.)

Retirement Income Exclusion Worksheet

(Keep for your records)

If married filing a joint return, fill in each spouse's information separately.

		(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 15b of your federal Form 1040 or line 11b of Form 1040A	1.		
2. Taxable pension and annuity income from a qualified retirement plan included in line 16b of federal Form 1040 or line 12b of Form 1040A	2.		
3. Add lines 1 and 2	3.		
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07)	4.		
5. Subtract line 4 from line 3	5.		
6. Complete line 6 as follows. This is your subtraction for retirement income. • If you were 65 years of age or older on December 31, 2013, fill in on line 6, Col (A), the smaller of line 5, Col. (A) or $5,000. Fill in 0 (zero) if you were not age 65 or older. • If married filing a joint return and your spouse was 65 years of age or older on December 31, 2013, fill in on line 6, Col. (B), the smaller of of line 5, Col. (B) or $5,000. Fill in 0 (zero) if your spouse was not age 65 or older	6.		

Line 11 (line 4) instructions – continued

Additions To or Subtractions From Income

The following items may be either an addition to or a subtraction from federal adjusted gross income, depending on your situation. Fill in the code number and amount of any additions that apply to you on line 4. Fill in the code number and amount of any subtractions that apply to you on line 11.

51 Tax-Option (S) Corporation Adjustments Fill in any of the following adjustments that apply to you:

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

(2) If you are a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits. (**CAUTION** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)

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

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 6 for information on how to get this publication.

52 Your Share of Partnership, Limited Liability Company, Trust, or Estate Adjustments If you were a member of a partnership or limited liability company (LLC) treated as a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, LLC, trust, or estate notifying you of any additions or subtractions which you should make on your return. Fill in the amount of any such additions on line 4 and any subtractions on line 11.

53 Differences in Federal and Wisconsin Basis of Assets Additions or subtractions may be necessary if there is a difference between the federal basis and the Wisconsin basis of your property. Additions or subtractions are necessary if:

(1) You acquired property after December 31, 1964, which may be depreciated or amortized (such as buildings and leaseholds), and the federal basis is greater or less than the Wisconsin basis.

(2) You sold (or otherwise disposed of) property which may not be depreciated or amortized (such as land, stocks, and bonds) in a taxable transaction, and your basis in the assets was greater or less for federal purposes than for Wisconsin.

(3) You sold (or otherwise disposed of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a "qualified new business venture" or a "qualified Wisconsin business."

Example You sold stock which you acquired by inheritance and your federal basis was greater than your Wisconsin basis. You must make an adjustment for the difference in basis.

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T, *Transitional Adjustments*. Enclose a completed Schedule T with your Form 1. See page 6 for information on how to get this form.

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

54 Differences in Federal and Wisconsin Basis of Partnership Interest An addition or subtraction may be necessary if you sold your interest in a partnership and any increases or decreases were made to the federal basis of your partnership interest in taxable years prior to 1975, which resulted from partnership business or property located outside Wisconsin. (Prior to 1975, Wisconsin did not tax income from business or property located outside Wisconsin.) Compute any addition or subtraction due to a difference in basis on Wisconsin Schedule T.

55 Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income If you are married filing a separate return or married filing as head of household or if you obtained a decree of divorce or separate maintenance during 2013, you may have to report a different amount of income on your Wisconsin Form 1 than on your federal Form 1040. Fill in on line 4 any additional amount which is taxable to you rather than your spouse because of any difference in federal and state reporting of marital property (community) income. Fill in on line 11 any amount which is taxable to your spouse rather than to you because of any difference in federal and state reporting of marital property (community) income. For further information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2013*. See page 6 for information on how to get this publication.

■ Line 15 Standard Deduction

Most people can find their standard deduction by using the Standard Deduction Table on page 45. Use the amount on line 14 to find the standard deduction for your filing status.

Line 15 instructions – continued

But, do *not* use the table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents below to figure your standard deduction.
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in 0 on line 15.

Standard Deduction Worksheet for Dependents

1. Earned income* included in line 14 of Form 1	1.	.00
2. Addition amount	2.	350.00
3. Add lines 1 and 2. If total is less than $1,000, fill in $1,000	3.	.00
4. Using the amount on line 14 of Form 1, fill in the **standard deduction** for your filing status from table, page 45	4.	.00
5. Fill in the SMALLER of line 3 or 4 here and on line 15 of Form 1	5.	.00

* ***Earned income*** *includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.*

■ Line 17 Exemptions

Complete lines 17a and 17b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated ($700 or $250), and fill in the result on line a or b, as appropriate. Add lines a and b and fill in on line 17c.

Line 17a

If you filed (see Exception below):

– Federal Form 1040 or 1040A, your number of exemptions is found on line 6d of your federal return.

– Federal Form 1040EZ, your number of exemptions is:

0 – If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on your federal return.

1 – If you are single and did not check the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on your federal return.

2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

Exception: If you are a member of a same-sex couple and filed a joint federal return, on your Wisconsin return you are limited to one exemption for yourself and one exemption for each person you would be allowed to claim as a dependent if you had filed your federal return as single.

Line 17 instructions – continued

Line 17b

If you or your spouse were 65 or older on December 31, 2013, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the $250 exemption on line 17b for you and/or your spouse only if you and/or your spouse are 65 years of age or older and are allowed the $700 exemption on line 17a.

■ Line 19 Tax

Use the amount on line 18 to find your tax in the Tax Table on pages 38-43. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. Fill in your tax on line 19.

EXCEPTION If line 18 is $100,000 or more, use the Tax Computation Worksheet on page 44 to compute your tax.

■ Line 20 Itemized Deduction Credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may be able to claim the itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1 to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see EXCEPTIONS below).

Note When completing Schedule 1, if your federal itemized deductions were limited due to income level, use the allowable deductions after the limitation is applied.

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with your Form 1.

Note **EXCEPTIONS** Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, not all of the amounts of these items that are deducted on federal Schedule A can be used for the itemized deduction credit. The following describes the portion of these items that may not be used to compute the itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on line 11.
- Interest – paid to purchase a second home located outside Wisconsin.
  – paid to purchase a residence which is a boat.
  – paid to purchase or hold U.S. government securities.
  – mortgage insurance premiums treated as interest.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on line 11.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster.

■ Line 21 Armed Forces Member Credit

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2013, and
- The military pay was for services performed **while stationed outside the United States**.

Note You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See Item 20 on page 19 of the instructions for information on the exclusion.

The credit is equal to the amount of military pay you received for services performed while stationed outside the United States, but not more than $300. If you are married filing a joint return and both spouses qualify for the credit, each may claim up to $300.

■ Line 22 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2013 for living quarters used as your primary residence OR you paid property taxes during 2013 on your home. You are eligible for a credit whether or not you claim homestead credit on line 46.

Note You may ***not*** claim the school property tax credit if you or your spouse are claiming the veterans and surviving spouses property tax credit.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 22a and 22b may not be more than $300 ($150 if married filing a separate return or married filing as head of household).

Married Persons Filing a Joint Return Figure your credit by using the rent and property taxes paid by both spouses.

Married Persons Filing Separate Returns or Married Persons Filing as Head of Household Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is $150.

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 22a and 22b.

■ Line 22a How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 2013 Fill in on the appropriate line(s) the total rent that you paid in 2013 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2013 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2013. For example, if you and two other persons rented an apartment and paid a total rent of $3,000 in 2013, and you each paid $1,000 of the rent, each could claim a credit based on $1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 24 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 22a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

Renter's Worksheet

(Complete only if Exception described above applies)

1. Credit for rent with heat included (from Column 1 of Table on page 24) . . . . . .1. _____
2. Credit for rent where heat not included (from Column 2 of Table on page 24) . . . . . .2. _____
3. Add lines 1 and 2. Fill in on line 22a of Form 1* . . . . . .3. _____

* Do not fill in more than $300 ($150 if married filing a separate return or married filing as head of household).

■ Line 22b How to Figure the Homeowner's School Property Tax Credit

Step 1 Property Taxes Paid on Home in 2013 Fill in the amount of property taxes that you *paid* in 2013 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).

Renter's School Property Tax Credit Table*

If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent
$ 1	$ 100	$ 1	$ 2	$ 3,500	$ 3,600	$ 85	$ 107	$ 7,000	$ 7,100	$ 169	$ 212	$ 10,500	$ 10,600	$ 253	$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
								8,000	8,100	193	242				
1,000	1,100	25	32	4,500	4,600	109	137					11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 23.

Line 22b instructions – continued

- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2013.

Property taxes are further limited as follows:

a. If you bought or sold your home during 2013, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

b. If you owned a mobile home during 2013, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 22a.)

c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (other than your spouse) jointly owned a home on which taxes of $1,500 were paid, each of you would claim a credit based on $750 of taxes.

CAUTION Property taxes paid during 2013 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2012 Wisconsin return. The taxpayer received a farmland preservation credit in 2013 of $600 that was based on 2012 property taxes accrued of $6,000. The 2012 property taxes were paid in 2013 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2013

Line 22b instructions – continued

are $5,400 ($6,000 less $600 farmland preservation credit). Of this amount, $540 (10% of $5,400) is used to compute the 2013 school property tax credit.

Step 2 Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 22b.

CAUTION If you are also claiming the renter's credit on line 22a, the total of your renter's and homeowner's credits can't be more than $300 ($150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*

If Property Taxes are: At Least	But Less Than	Line 22b Credit is	If Property Taxes are: At Least	But Less Than	Line 22b Credit is	If Property Taxes are: At Least	But Less Than	Line 22b Credit is
$ 1	$ 25	$ 2	$ 875	$ 900	$ 107	$ 1,750	$ 1,775	$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500	or more	300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 23.

■ Line 23 Historic Rehabilitation Credits

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

Line 23 instructions – continued

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 23. Enclose Schedule HR and the required certification with Form 1.

Exception If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Fill in the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 on line 23. Enclose a copy of the schedules with Form 1.

■ Line 24 Working Families Tax Credit

If your income is less than the amount indicated for your filing status, you may claim the working families tax credit.

Exception You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

Single, Head of Household, or Married Filing Separate Return

- If the amount on line 14 of Form 1 is $9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 24.
- If the amount on line 14 of Form 1 is more than $9,000 but less than $10,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 14 of Form 1 is $10,000 or more, leave line 24 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- Line 14 of your Form 1 is $9,000 or less ($18,000 or less if married filing a joint return).
- Line 14 of your Form 1 is $10,000 or more ($19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

1. Amount from line 19 of Form 1 . . . . . 1._____
2. Total credits from lines 20 through 23 of Form 1 . . . . . 2._____
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit . . . . . 3._____
4. Fill in $10,000 ($19,000 if married filing a joint return) . . . . . 4._____
5. Fill in amount from line 14 of Form 1 . . . . . 5._____
6. Subtract line 5 from line 4 . . . . . 6._____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount . . . . . 7.___._____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 24 of Form 1 . . . . . 8._____

Line 24 instructions – continued

Married Filing Joint Return

- If the amount on line 14 of Form 1 is $18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 24.
- If the amount on line 14 of Form 1 is more than $18,000 but less than $19,000, use the worksheet on page 25 to compute your working families tax credit.
- If the amount on line 14 of Form 1 is $19,000 or more, leave line 24 blank. You do not qualify for the credit.

■ Line 25 Certain Nonrefundable Credits

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming with Form 1.** Fill in the amount from line 15 of Schedule CR on line 25. See page 6 for information on obtaining Schedule CR.

- **Schedule PE – Postsecondary Education Credit** The post-secondary education credit is based on a percentage of the tuition paid by a business for an individual to participate in an education program of a qualified postsecondary institution. The credit may be claimed for the taxable year in which the individual graduates from a course of instruction. Complete Schedule PE.
- **Schedule WC – Water Consumption Credit** The water consumption credit is available to an industrial customer of a municipal water utility that is located in a federal renewal community zone in Wisconsin, and whose average annual water consumption from that utility for a 24-month period exceeds 1,000,000 Ccf. Complete Schedule WC.
- **Schedule BC – Biodiesel Fuel Production Credit** The biodiesel fuel production credit is available to a person who is engaged in the business of producing biodiesel fuel in Wisconsin and who produces at least 2,500,000 gallons of biodiesel fuel in the taxable year. Complete Schedule BC.
- **Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from an estate or trust. Fill in the amount of your credit from Schedule 2K-1, 3K-1, or 5K-1.
- **Film Production Company Investment Credit carryforward – Nonrefundable Portion** See Part IV of Schedule FP.
- **Veteran Employment Credit Carryforward**

Line 25 instructions – continued

New • **Schedule MA – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA.

New • **Schedules R, R-1, R-2 – Research Credits** The research expense credit and the research facilities credit are available to individuals. This includes the credits related to internal combustion engines and certain energy efficient products. Complete Schedule R (Schedule R-1 or R-2 if related to internal combustion engines or certain energy efficient products).

- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.

■ Line 28 Alternative Minimum Tax

You may owe Wisconsin alternative minimum tax if you benefit from certain deductions, credits, and the special tax treatment of some kinds of income. This tax is figured on Schedule MT. Use the worksheet on page 27 to see if you must complete Schedule MT.

If line 10 of the worksheet is more than the amount on Form 1, line 27, fill in Schedule MT to see if you owe the alternative minimum tax. If line 10 is equal to or less than the amount on Form 1, line 27, do not fill in Schedule MT.

Include the following adjustments and preference items on line 2 of the worksheet.

Adjustment and Tax Preference Items

1. Accelerated depreciation.
2. Amortization of pollution control facilities or depletion.
3. Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Income or (loss) from tax shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage *not* used to buy, build, or substantially improve your home.
8. Investment interest expense reported on Form 4952.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or a cooperative.

Line 28 instructions – continued

Worksheet To See If You Should Fill in Schedule MT

Caution If you are married filing separately and line 3 of this worksheet is more than $165,000, you should fill in Schedule MT.

1. Fill in the amount from Form 1, line 14 . . . . . 1. _____
2. Fill in the total of all adjustments and preference items that apply to you. . . . . 2. _____
3. Add lines 1 and 2 . . . . . 3. _____
4. Fill in $45,000 ($22,500 if married filing separately; $33,750 if single or head of household) . . . . . 4. _____
5. Subtract line 4 from line 3. If zero or less, **stop here**; you don't need to fill in Schedule MT . . . . . 5. _____
6. Fill in $150,000 ($75,000 if married filing separately; $112,500 if single or head of household) . . . . . 6. _____
7. Subtract line 6 from line 3. If zero or less, fill in -0- here and on line 8 and go to line 9 . . . . 7. _____
8. Multiply line 7 by 25% (.25) and fill in the result but **do not** fill in more than line 4 above . . . . 8. _____
9. Add lines 5 and 8 . . . . . 9. _____
10. Multiply line 9 by 6.5% (.065). . . . . 10. _____

■ Line 30 Married Couple Credit

You can claim the married couple credit if:

- You are married filing a joint return, and
- Both you and your spouse have qualified earned income, and
- You do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income or Form 4563 to claim an exclusion of income from sources in U.S. possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form 1. Figure earned income separately for yourself and your spouse on lines 1 through 3 in Columns (A) and (B) of Schedule 2.

"Earned income" includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, disability income treated as wages, and net earnings from self-employment.

Example You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 11 of Form 1 for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

"Earned income" does not include other income such as interest, dividends, IRA distributions, deferred compensation (even though it may be reported on a W-2), unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Do not consider marital property law, marital property agreements, or unilateral statements in figuring each spouse's earned income.

Line 30 instructions – continued

The credit is based on qualified earned income. You must figure qualified earned income separately for yourself and your spouse. Figure it on lines 4 and 5 of Schedule 2 by subtracting the total of certain adjustments from earned income. These adjustments (as reported as an adjustment to income on federal Form 1040) are:

- IRA deduction (line 32),
- Self-employed SEP, SIMPLE, and qualified plans (line 28),
- Repayment of supplemental unemployment benefits (included in the total of line 36),
- Certain business expenses of reservists, performing artists, and fee-basis government officials (line 24),
- Contributions to secs. 403(b) and 501(c)(18) pension plans (included in the total on line 36), and
- Disability income exclusion (from line 11 of Wisconsin Form 1).

■ Line 31 Other Credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification, with Form 1.** Fill in the amount from line 28 of Schedule CR on line 31. See page 6 for information on obtaining Schedule CR.

- **Film Production Services Credit Carryforward – Nonrefundable portion** See Part III of Schedule FP.
- **Schedule MS – Manufacturer's Sales Tax Credit** If you had $25,000 or less of unused manufacturer's sales tax credit from 1998 through 2005 and could not use the entire credit on your 2006-2012 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2013.
- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC who had more than $25,000 of unused manufacturer's sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Schedule DI – Dairy and Livestock Farm Investment Credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. See Schedule DI.
- **Schedule EB – Ethanol and Biodiesel Fuel Pump Credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense certain motor vehicle fuel. The motor vehicle fuel must consist of at least 85 percent ethanol or at least 20 percent biodiesel fuel. Complete Schedule EB.
- **Schedule DC – Development Zones Credit** Special tax credits may be available to persons doing business in Wisconsin development zones. If you qualify for the development zones credit, complete Wisconsin Schedule DC.

Line 31 instructions – continued

- **Schedule TC – Technology Zone Credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. If you qualify for the technology zone credit, complete Wisconsin Schedule TC.
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC(Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Schedule VC(Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. Complete Schedule VC.
- **Schedule EM – Electronic Medical Records Credit** The electronic medical records credit is available to a health care provider for hardware or software that is used to maintain medical records in electronic form. Complete Schedule EM.
- **Schedule IE – Internet Equipment Credit Carryforward**

■ Line 32 Credit for Net Tax Paid to Another State

If you paid tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 32. Be sure to enter in the brackets on line 32 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number "99" in the brackets. See Schedule OS for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state's return.

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

■ Line 35 Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms in 2013 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 35 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country, regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

Line 35 instructions – continued

Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, antiques, jewelry, coins purchased for more than face value, etc.

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

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax.

Note If you do not include an amount on line 35, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as "no use tax due" will be recognized as filing a sales/use tax return.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . $ _____
2. Sales and use tax rate (see rate chart below) . . x _____ %
3. Amount of sales and use tax due for 2013 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 35 of Form 1 . . . . . $ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2013.

a. If storage, use, or consumption in 2013 was in one of the following counties, the tax rate was 5.6%:
   Milwaukee, Ozaukee, Washington

b. If storage, use, or consumption in 2013 was in one of the following counties, the tax rate was 5.1%:
   Racine, Waukesha

c. If storage, use, or consumption in 2013 was in one of the following counties, the tax rate was 5%:
   Calumet, Manitowoc, Outagamie, Winnebago, Kewaunee, Menominee, Sheboygan

■ Line 36 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 36a through 36j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 36a through 36j and fill in the total on line 36k.

Line 36a Endangered Resources Donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 36a.

Line 36 instructions – continued

Line 36b Packers Football Stadium Donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 36b.

Line 36c Cancer Research Donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 36c.

Line 36d Veterans Trust Fund Donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 36d.

Line 36e Multiple Sclerosis Donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 36e.

Line 36f Firefighters Memorial You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 36f.

Line 36g Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or of the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 36g.

Line 36h Second Harvest / Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 36h.

Line 36i Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 36i.

Line 36j Special Olympics You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 36j.

■ Line 37 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

The Wisconsin penalty on IRAs, retirement plans, medical savings accounts (MSAs), etc., is equal to 33% of the following federal taxes:

- Tax on IRAs, other qualified retirement plans, etc., (line 58 of federal Form 1040). Do not include any amount from line 8 of federal Form 5329.

Line 37 instructions – continued

- Total tax due from lines 4, 17, 25, 33, 41, 49, and 53 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 58 of Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 60 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

If you were subject to any of the above federal taxes for 2013, fill in the total of such taxes in the space provided on line 37. Multiply the amount filled in by .33 (33%) and fill in the result on line 37.

Note You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for line 11, Items 05, 06, and 26 for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 and/or 5330 with your Form 1.

■ Line 38 Credit Repayments and Other Penalties

If you are required to repay a Wisconsin credit or are subject to a penalty for selling business or farming assets purchased from a related person, fill in the amount of the repayment or penalty on line 38. See below for further information.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business or farming assets may be excluded from Wisconsin taxation if the assets were held more than one year and are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty

Line 38 instructions – continued

if he/she sells or disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

■ Line 41 Wisconsin Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC). Also, if any Wisconsin pass-through entity withholding tax was allocated to you from a tiered pass-through entity of which you are a member, you may include that withholding. Fill in the total on line 41. Enclose readable copies of your withholding statements with Form 1. Enclose Forms 1099 only if Wisconsin income tax was withheld. (See Assembling Your Return on page 34.)

Note Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- write on or change or attempt to correct the amounts on your withholding statements.

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

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

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

■ Line 42 2013 Wisconsin Estimated Tax Payments and Amount Applied From 2012 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2013. Include any overpayment from your 2012 return that you were allowed as credit to your 2013 Wisconsin estimated tax.

Note **Check Your Estimated Tax Payments** Before filling in line 42, check the amount of your estimated tax payments on the department's website at https://ww2.revenue.wi.gov/PaymentInquiry/request.html. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2012 returns that you and your spouse were allowed as credit to 2013 Wisconsin estimated tax.

Line 42 instructions – continued

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. However, you and your spouse may split your joint estimated tax payments and credits between you as you choose on your separate returns. If you cannot agree on how joint amounts are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow the above instructions even if your spouse died during 2013.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1. On the statement, explain all the payments you and your spouse made for 2013 and the name(s) and social security number(s) under which you made them.

■ Line 43 Earned Income Credit

If you qualify for the federal earned income credit and you have at least one qualifying child, you also qualify for the Wisconsin earned income credit. However, you must have been a resident of Wisconsin for the entire year.

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

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 43.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for earned income credit in your federal return for definition of a "qualifying child").

Step 2 Fill in the **federal earned income credit** from line 64a of federal Form 1040 or line 38a of federal Form 1040A.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 43. This is your Wisconsin earned income credit.

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

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying

Line 43 instructions – continued

children in the space provided on line 43. Write "EIC" in the space to the right of line 43. Complete your return through line 48 of Form 1. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1.

■ Line 44 Farmland Preservation Credit

If you are claiming farmland preservation credit, include a completed Schedule FC or FC-A with your Form 1. Fill in on line 44a of Form 1 the amount from line 18 of your Schedule FC. Fill in on line 44b of Form 1 the amount from line 13 of Schedule FC-A.

Note For a description of the farmland preservation credit program, see Special Instruction H on page 36. You cannot claim farmland preservation credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit or homestead credit.

■ Line 45 Repayment Credit

If you had to repay during 2013, an amount that you had included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over $3,000 and the amount repaid cannot have been subtracted in computing Wisconsin adjusted gross income.

Use the following steps to compute your credit:

(1) Refigure your tax from the earlier year without including in income the amount you repaid in 2013.

(2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is your credit.

Fill in the amount of your credit on line 45 of Form 1. Enclose a statement showing how you computed your credit.

■ Line 46 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 46 the amount from line 19 of your Schedule H or line 14 of Schedule H-EZ.

Note To see if you qualify for homestead credit, refer to Special Instruction G on page 36. You cannot claim homestead credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit or farmland preservation credit.

■ Line 47 Eligible Veterans and Surviving Spouses Property Tax Credit

Who May Claim the Credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

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

Line 47 instructions – continued

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
  1. Died while on active duty and while a resident of Wisconsin,
  2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability, or
  3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes.

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs.

"Eligible veteran" means an individual who is certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Computing the Credit The credit is equal to the property taxes owed and paid by the claimant during the year on the claimant's principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense. Do not include property taxes paid where the claimant does not have an ownership interest in the property.

"Principal dwelling" means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling. Complete the worksheet at top of page 32 if your principal dwelling is located on more than one acre of land.

Line 47 instructions – continued

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

Worksheet If Property Tax Bill Shows More than 1 Acre of Land

1. Assessed value of land (from tax bill)	1. _____
2. Number of acres of land	2. _____
3. Divide line 1 by line 2	3. _____
4. Assessed value of principal dwelling	4. _____
5. Add line 3 and line 4	5. _____
6. Total assessed value of all land and improvements (from tax bill)	6. _____
7. Divide line 5 by line 6	7. ___.____
8. Net property taxes paid	8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit	9. _____

Exceptions

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

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

If you owned and lived in a mobile home as your principal dwelling, "property taxes" includes monthly mobile home municipal permit fees you paid to the municipality.

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of Eligibility for the Credit If you did not claim the credit in a prior year, before claiming the credit for 2013 you must request certification from the Wisconsin Department of Veterans Affairs (WDVA) indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

Note You do not have to obtain certification from the WDVA for 2013 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose certification.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2013, and the certification, if required, received from the WDVA with your return.

■ Line 48 Other Credits From Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Department of Agriculture, Trade and Consumer Protection (DATCP), Department of Tourism (DOT), or the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 39 of Schedule CR on line 48.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy manufacturing facility investment credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule DM – Dairy cooperatives credit** The dairy manufacturing facility investment credit can be computed by dairy cooperatives. The cooperative computes the credit and allocates the credit to its patrons. See Schedule DM.
- **Schedule JT – Jobs tax credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. See Schedule JT.
- **Schedule MP – Meat processing facility investment credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule MP.
- **Schedule FP – Film production company investment credit** The film production company investment credit is available for expenses that relate to establishing or operating a film production company in Wisconsin. The DOT must certify the expenses. See Schedule FP.

Line 48 instructions – continued

- **Schedule FP – Film production services credit** Credits are available for a film production company. The application for the credit must be approved by the DOT. See Schedule FP.
- **Schedule WB – Woody biomass harvesting and processing credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. See Schedule WB.
- **Schedule FW – Food processing plant and food warehouse investment credit** The food processing plant and food warehouse investment credit is based on the amount paid in the year for food processing or food warehousing modernization or expansion. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. See Schedule FW.
- **Schedule FL – Beginning farmer and farm asset owner credit** The beginning farmer credit is available to a beginning farmer who leases agricultural assets from an established farmer and who takes a course in farm financial management. The farm asset owner credit is available to an established farmer who leases agricultural assets to a beginning farmer. Both the beginning farmer and the established farmer must submit a certificate of eligibility from DATCP. See Schedule FL.

■ Line 50 Amount You Overpaid

If line 49 is larger than line 40, complete line 50 to determine the amount you overpaid.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called "underpayment interest." You may owe underpayment interest even if you are due a refund. Read the line 54 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 50, reduce the amount on line 50 by the amount of underpayment interest on line 54.

■ Line 51 Refund

Fill in on line 51 the amount from line 50 that you want refunded to you.

Note If you are divorced, see item 6 on page 35. You may need to enclose a copy of your divorce decree with your return.

■ Line 52 Amount Applied to 2014 Estimated Tax

Fill in on line 52 the amount, if any, of the overpayment on line 50 you want applied to your 2014 estimated tax.

If you are married filing a joint return, we will apply the amount on line 52 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 52 to your separate estimated tax.

■ Line 53 Amount You Owe

If line 49 is less than line 40, complete line 53 to determine the amount you owe.

Note If the amount you owe with your return is $500 or more or you made late estimated tax payments, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 54 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 54 in the amount you fill in on line 53.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2014 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay online Go to the department's website at https://tap.revenue.wi.gov/pay. This is a free service.

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

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

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

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
officialpayments.com

What if you cannot pay? If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a $20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of $35 or 6½ percent of the unpaid amount. For more information concerning payments and to obtain the Installment Agreement Request Form (Form A-771), go to the Department of Revenue website at revenue.wi.gov. To file an Installment Agreement Request Form electronically, go to revenue.wi.gov/html/payplan.html.

Line 53 instructions – continued

Note Failure to pay your Wisconsin income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the IRS to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until paid.

■ Line 54 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated payments. In general, in each quarter of the year, you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see "Estimated Tax Payments Required for Next Year" on page 35.

Underpayment interest applies if:

- Line 53 is at least $500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 34 minus the amounts on lines 43 through 48.

Exceptions You will not owe underpayment interest if your 2012 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies.

1. You had no tax liability for 2012 and you were a Wisconsin resident for all of 2012, **or**
2. The amounts on lines 42 and 43 of your 2013 return are at least as much as the tax shown on your 2012 return. Your estimated tax payments for 2013 must have been made on time and for the required amount. This does not apply if you did not file a 2012 return.

The tax shown on your 2012 return is the amount on line 34 plus the amount on line 35 of 2012 Form 1 minus the amounts on lines 44 through 49.

Note Fill in the exception code in the brackets to the left of line 54 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the Schedule U instructions for the exception code to use.

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 3, 2014. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 54. Failure to fill in the exception code may result in an assessment for underpayment interest.

Line 54 instructions – continued

Figuring Underpayment Interest

If the **Exceptions** in the previous column do not apply, see **Schedule U** to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 54. Add the amount of the underpayment interest to any tax due and fill in the total on line 53. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 50 and adjust lines 51 and 52 if necessary. Enclose Schedule U with your Form 1.

■ **Third Party Designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2013 tax return with the Department of Revenue, check "Yes" in the "Third Party Designee" area of your return. Also, fill in the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check "Yes," you (and your spouse if filing a joint return) are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee's authorization, you must submit Form A-222 (*Power of Attorney)*.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people.

■ **Sign and Date Your Return** Sign and date your return at the bottom of page 3. Form 1 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Also fill in your daytime phone number. Keep a copy of your dated return.

Assembling Your Return

Begin by putting the four pages of Form 1 in numerical order. Then, attach, using a **paper clip**, the following in the *order listed*. Do not staple your return. Stapling will delay the processing of your return and any refund.

Note Do not attach a Form W-RA if you are filing your return on paper. Form W-RA is used only when submitting information for an electronically-filed return.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1, unless you are paying by credit card or online.
2. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H or H-EZ (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule S.
3. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).
4. **Federal Return** – A complete copy of your federal return (Form 1040, 1040A, or 1040EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.
5. **Extension Form or Statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. **Divorce Decree** –
   - *Persons divorced after June 20, 1996, who compute a refund* If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1. Fill in "04" in the Special Conditions box on page 1 of Form 1. This will prevent your refund from being applied against such tax liability.
   - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1. Fill in "04" in the Special Conditions box on page 1 of Form 1.
7. **Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1. Fill in "05" in the Special Conditions box on page 1 of Form 1.

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

■ **Where to File** Mail your return to the Wisconsin Department of Revenue at:

(if tax is due)	*(if refund or no tax due)*	*(if homestead credit claimed)*
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 34 Madison WI 53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Also, include your complete return address.

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

Special Instructions

A. Penalties for Not Filing Returns or Filing Incorrect Returns

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

B. Fraudulent or Reckless Credit Claims

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

C. Internal Revenue Service Adjustments

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

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report by either:

(1) Including it with an amended return (Form 1X) that reflects the federal adjustments, or

(2) Mailing the copy to: Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

D. Amended Returns

If you filed an amended return with the Internal Revenue Service or another state, you generally must also file an amended Wisconsin return within 90 days. You need to file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. Use Form 1X to file an amended Wisconsin return.

Note You may be able to electronically file the Form 1X through the department's Wisconsin *e*-file application at revenue.wi.gov or through your software package.

E. Estimated Tax Payments Required for Next Year?

If your 2014 Wisconsin income tax return will show a tax balance due to the department of $500 or more, you must either:

- Make estimated tax payments for 2014 in installments beginning April 15, 2014, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2014 pay.

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

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

If you must file Form 1-ES for 2014 and do not receive a form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

F. Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take action to change your legal residency.

G. Homestead Credit

The Wisconsin homestead credit program provides direct relief to homeowners and renters. You may qualify if you were:

- At least 18 years old on December 31, 2013.
- A Wisconsin resident for all of 2013.
- Not claimed as a dependent on anyone's 2013 federal tax return (unless you were 62 or older on December 31, 2013).
- Not living in tax-exempt public housing for all of 2013. (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form.)
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead credit.
- Had total household income, including wages, interest, social security, and income from certain other sources, below $24,680 in 2013.

If you (or your spouse if married) claim the veterans and surviving spouses property tax credit or farmland preservation credit, you are not eligible for homestead credit.

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or any department office. See page 6 for information on obtaining Schedule H or H-EZ, which you must complete to apply for the credit. Schedules H and H-EZ are also available at many libraries.

H. Farmland Preservation Credit

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own farmland in Wisconsin. If you claim homestead credit or the veterans and surviving spouses property tax credit, you are not eligible for farmland preservation credit. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any department office. See page 6 for information on obtaining Schedule FC or FC-A, which you must complete to apply for the credit.

I. Death of a Taxpayer

A return for a taxpayer who died in 2013 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her death.

If there is no estate to probate, a surviving heir may file Form 1 for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1 should sign it and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative").

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*. Mail the completed form and refund check to the department.

If your spouse died during 2013 and you did not remarry in 2013, you can file a joint return. You can also file a joint return if your spouse died in 2014 before filing a 2013 return. A joint return should show your spouse's 2013 income before death and your income for all of 2013. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the husband who is deceased and the date of death. If it is the wife who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

If your spouse died before 2013 and you have not remarried, you must file as single or, if qualified, as head of household.

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

J. Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years. Persons requesting copies should **complete** Form P-521, *Request for Copies of Previously Filed Tax Returns or Forms W-2*. Include all required information and fee with Form P-521. Form P-521 is available from the department's website at revenue.wi.gov.

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, 2013. 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.
ABBOTSFORD	0007
ADAMS-FRIENDSHIP	0014
ALBANY	0063
ALGOMA	0070
ALMA	0084
ALMA CENTER	0091
ALMOND-BANCROFT	0105
ALTOONA	0112
AMERY	0119
ANTIGO	0140
APPLETON	0147
ARCADIA	0154
ARGYLE	0161
ARROWHEAD UHS	*
ASHLAND	0170
ASHWAUBENON	0182
ATHENS	0196
AUBURNDALE	0203
AUGUSTA	0217
BALDWIN-WOODVILLE	0231
BANGOR	0245
BARABOO	0280
BARNEVELD	0287
BARRON	0308
BAYFIELD	0315
BEAVER DAM	0336
BEECHER-DUNBAR-PEMBINE	4263
BELLEVILLE	0350
BELMONT	0364
BELOIT	0413
BELOIT TURNER	0422
BENTON	0427
BERLIN	0434
BIG FOOT UHS	*
BIRCHWOOD	0441
BLACK HAWK	2240
BLACK RIVER FALLS	0476
BLAIR-TAYLOR	0485
BLOOMER	0497
BONDUEL	0602
BOSCOBEL AREA	0609
BOWLER	0623
BOYCEVILLE	0637
BRILLION	0658
BRODHEAD	0700
BROWN DEER	0721
BRUCE	0735
BURLINGTON	0777
BUTTERNUT	0840
CADOTT	0870
CAMBRIA-FRIESLAND	0882
CAMBRIDGE	0896
CAMERON	0903
CAMPBELLSPORT	0910
CASHTON	0980
CASSVILLE	0994
CEDARBURG	1015
CEDAR GROVE-BELGIUM	1029
CENTRAL/WESTOSHA	*
CHEQUAMEGON	1071
CHETEK-WEYERHAEUSER	1080
CHILTON	1085
CHIPPEWA FALLS	1092
CLAYTON	1120
CLEAR LAKE	1127
CLINTON	1134
CLINTONVILLE	1141
COCHRANE-FOUNTAIN CITY	1155
COLBY	1162
COLEMAN	1169
COLFAX	1176
COLUMBUS	1183
CORNELL	1204
CRANDON	1218
CRIVITZ	1232
CUBA CITY	1246
CUDAHY	1253
CUMBERLAND	1260
D C EVEREST	4970
DARLINGTON	1295
DEERFIELD	1309
DE FOREST	1316
DELAVAN-DARIEN	1380
DENMARK	1407
DE PERE	1414
DE SOTO	1421
DODGELAND	2744
DODGEVILLE	1428
DRUMMOND	1491
DURAND	1499
EAST TROY	1540
EAU CLAIRE	1554
EDGAR	1561
EDGERTON	1568
ELCHO	1582
ELEVA-STRUM	1600
ELKHART LAKE-GLENBEULAH	1631
ELKHORN	1638
ELK MOUND	1645
ELLSWORTH	1659
ELMBROOK	0714
ELMWOOD	1666
EVANSVILLE	1694
FALL CREEK	1729
FALL RIVER	1736
FENNIMORE	1813
FLAMBEAU	5757
FLORENCE CO	1855
FOND DU LAC	1862
FORT ATKINSON	1883
FRANKLIN	1900
FREDERIC	1939
FREEDOM	1953
GALESVILLE-ETTRICK-TREMPEALEAU	2009
GERMANTOWN	2058
GIBRALTAR	2114
GILLETT	2128
GILMAN	2135
GILMANTON	2142
GLENWOOD CITY	2198
GOODMAN-ARMSTRONG	2212
GRAFTON	2217
GRANTON	2226
GRANTSBURG	2233
GREEN BAY	2289
GREENDALE	2296
GREENFIELD	2303
GREEN LAKE	2310
GREENWOOD	2394
GRESHAM	2415
HAMILTON	2420
HARTFORD UHS	*
HAYWARD	2478
HIGHLAND	2527
HILBERT	2534
HILLSBORO	2541
HOLMEN	2562
HORICON	2576
HORTONVILLE AREA	2583
HOWARD-SUAMICO	2604
HOWARDS GROVE	2605
HUDSON	2611
HURLEY	2618
HUSTISFORD	2625
INDEPENDENCE	2632
IOLA-SCANDINAVIA	2639
IOWA-GRANT	2646
ITHACA	2660
JANESVILLE	2695
JEFFERSON	2702
JOHNSON CREEK	2730
JUDA	2737
KAUKAUNA	2758
KENOSHA	2793
KETTLE MORAINE	1376
KEWASKUM	2800
KEWAUNEE	2814
KICKAPOO	5960
KIEL	2828
KIMBERLY	2835
KOHLER	2842
LA CROSSE	2849
LADYSMITH	2856
LA FARGE	2863
LAKE GENEVA-GENOA CITY UHS	*
LAKE HOLCOMBE	2891
LAKELAND UHS	*
LAKE MILLS	2898
LANCASTER	2912
LAONA	2940
LENA	2961
LITTLE CHUTE	3129
LODI	3150
LOMIRA	3171
LOYAL	3206
LUCK	3213
LUXEMBURG-CASCO	3220
MADISON	3269
MANAWA	3276
MANITOWOC	3290
MAPLE	3297
MARATHON CITY	3304
MARINETTE	3311
MARION	3318
MARKESAN	3325
MARSHALL	3332
MARSHFIELD	3339
MAUSTON	3360
MAYVILLE	3367
MCFARLAND	3381
MEDFORD	3409
MELLEN	3427
MELROSE-MINDORO	3428
MENASHA	3430
MENOMINEE INDIAN	3434
MENOMONEE FALLS	3437
MENOMONIE	3444
MEQUON-THIENSVILLE	3479
MERCER	3484
MERRILL	3500
MIDDLETON-CROSS PLAINS	3549
MILTON	3612
MILWAUKEE	3619
MINERAL POINT	3633
MISHICOT	3661
MONDOVI	3668
MONONA GROVE	3675
MONROE	3682
MONTELLO	3689
MONTICELLO	3696
MOSINEE	3787
MOUNT HOREB	3794
MUKWONAGO	3822
MUSKEGO-NORWAY	3857
NECEDAH	3871
NEENAH	3892
NEILLSVILLE	3899
NEKOOSA	3906
NEW AUBURN	3920
NEW BERLIN	3925
NEW GLARUS	3934
NEW HOLSTEIN	3941
NEW LISBON	3948
NEW LONDON	3955
NEW RICHMOND	3962
NIAGARA	3969
NICOLET UHS	*
NORRIS	3976
NORTH CRAWFORD	2016
NORTH FOND DU LAC	3983
NORTHERN OZAUKEE	1945
NORTHLAND PINES	1526
NORTHWOOD	3654
NORWALK-ONTARIO-WILTON	3990
OAK CREEK-FRANKLIN	4018
OAKFIELD	4025
OCONOMOWOC	4060
OCONTO	4067
OCONTO FALLS	4074
OMRO	4088
ONALASKA	4095
OOSTBURG	4137
OREGON	4144
OSCEOLA	4165
OSHKOSH	4179
OSSEO-FAIRCHILD	4186
OWEN-WITHEE	4207
PALMYRA-EAGLE	4221
PARDEEVILLE	4228
PARKVIEW	4151
PECATONICA	0490
PEPIN	4270
PESHTIGO	4305
PEWAUKEE	4312
PHELPS	4330
PHILLIPS	4347
PITTSVILLE	4368
PLATTEVILLE	4389
PLUM CITY	4459
PLYMOUTH	4473
PORTAGE	4501
PORT EDWARDS	4508
PORT WASHINGTON-SAUKVILLE	4515
POTOSI	4529
POYNETTE	4536
PRAIRIE DU CHIEN	4543
PRAIRIE FARM	4557
PRENTICE	4571
PRESCOTT	4578
PRINCETON	4606
PULASKI	4613
RACINE	4620
RANDOLPH	4634
RANDOM LAKE	4641
REEDSBURG	4753
REEDSVILLE	4760
RHINELANDER	4781
RIB LAKE	4795
RICE LAKE	4802
RICHLAND	4851
RIO	4865
RIPON AREA	4872
RIVERDALE	3850
RIVER FALLS	4893
RIVER RIDGE	4904
RIVER VALLEY	5523
ROSENDALE-BRANDON	4956
ROSHOLT	4963
ROYALL	1673
SAINT CROIX CENTRAL	2422
SAINT CROIX FALLS	5019
SAINT FRANCIS	5026
SAUK PRAIRIE	5100
SENECA	5124
SEVASTOPOL	5130
SEYMOUR	5138
SHAWANO	5264
SHEBOYGAN	5271
SHEBOYGAN FALLS	5278
SHELL LAKE	5306
SHIOCTON	5348
SHOREWOOD	5355
SHULLSBURG	5362
SIREN	5376
SLINGER	5390
SOLON SPRINGS	5397
SOMERSET	5432
SOUTH MILWAUKEE	5439
SOUTH SHORE	4522
SOUTHERN DOOR CO	5457
SOUTHWESTERN WISCONSIN	2485
SPARTA	5460
SPENCER	5467
SPOONER	5474
SPRING VALLEY	5586
STANLEY-BOYD	5593
STEVENS POINT	5607
STOCKBRIDGE	5614
STOUGHTON	5621
STRATFORD	5628
STURGEON BAY	5642
SUN PRAIRIE	5656
SUPERIOR	5663
SURING	5670
THORP	5726
THREE LAKES	5733
TIGERTON	5740
TOMAH	5747
TOMAHAWK	5754
TOMORROW RIVER	0126
TRI-COUNTY	4375
TURTLE LAKE	5810
TWO RIVERS	5824
UNION GROVE UHS	*
UNITY	0238
VALDERS	5866
VERONA	5901
VIROQUA	5985
WABENO	5992
WASHBURN	6027
WASHINGTON	6069
WATERFORD UHS	*
WATERLOO	6118
WATERTOWN	6125
WAUKESHA	6174
WAUNAKEE	6181
WAUPACA	6195
WAUPUN	6216
WAUSAU	6223
WAUSAUKEE	6230
WAUTOMA	6237
WAUWATOSA	6244
WAUZEKA-STEUBEN	6251
WEBSTER	6293
WEST ALLIS	6300
WEST BEND	6307
WESTBY	6321
WEST DE PERE	6328
WEST SALEM	6370
WESTFIELD	6335
WESTON	6354
WEYAUWEGA-FREMONT	6384
WHITEFISH BAY	6419
WHITEHALL	6426
WHITE LAKE	6440
WHITEWATER	6461
WHITNALL	6470
WILD ROSE	6475
WILLIAMS BAY	6482
WILMOT UHS	*
WINNECONNE	6608
WINTER	6615
WISCONSIN DELLS	6678
WISCONSIN HEIGHTS	0469
WISCONSIN RAPIDS	6685
WITTENBERG-BIRNAMWOOD	6692
WONEWOC-UNION CENTER	6713
WRIGHTSTOWN	6734

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

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

2013 TAX TABLE FOR FORM 1 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 44.

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 of Form 1 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 $1,467. This is the tax amount they must write on line 19 of their return.

➔

At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	**28,600**	1,543	1,461	1,625
28,600	**28,700**	1,549	1,467	1,632
28,700	**28,800**	1,555	1,473	1,638
28,800	**28,900**	1,562	1,479	1,644
28,900	**29,000**	1,568	1,486	1,650

If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —		
0	**20**	0	0	0
20	**40**	1	1	1
40	**100**	3	3	3
100	**200**	7	7	7
200	**300**	11	11	11
300	**400**	15	15	15
400	**500**	20	20	20
500	**600**	24	24	24
600	**700**	29	29	29
700	**800**	33	33	33
800	**900**	37	37	37
900	**1,000**	42	42	42
1,000				
1,000	**1,100**	46	46	46
1,100	**1,200**	51	51	51
1,200	**1,300**	55	55	55
1,300	**1,400**	59	59	59
1,400	**1,500**	64	64	64
1,500	**1,600**	68	68	68
1,600	**1,700**	73	73	73
1,700	**1,800**	77	77	77
1,800	**1,900**	81	81	81
1,900	**2,000**	86	86	86
2,000				
2,000	**2,100**	90	90	90
2,100	**2,200**	95	95	95
2,200	**2,300**	99	99	99
2,300	**2,400**	103	103	103
2,400	**2,500**	108	108	108
2,500	**2,600**	112	112	112
2,600	**2,700**	117	117	117
2,700	**2,800**	121	121	121
2,800	**2,900**	125	125	125
2,900	**3,000**	130	130	130

If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —		
3,000				
3,000	**3,100**	134	134	134
3,100	**3,200**	139	139	139
3,200	**3,300**	143	143	143
3,300	**3,400**	147	147	147
3,400	**3,500**	152	152	152
3,500	**3,600**	156	156	156
3,600	**3,700**	161	161	161
3,700	**3,800**	165	165	165
3,800	**3,900**	169	169	169
3,900	**4,000**	174	174	174
4,000				
4,000	**4,100**	178	178	178
4,100	**4,200**	183	183	183
4,200	**4,300**	187	187	187
4,300	**4,400**	191	191	191
4,400	**4,500**	196	196	196
4,500	**4,600**	200	200	200
4,600	**4,700**	205	205	205
4,700	**4,800**	209	209	209
4,800	**4,900**	213	213	213
4,900	**5,000**	218	218	218
5,000				
5,000	**5,100**	222	222	222
5,100	**5,200**	227	227	227
5,200	**5,300**	231	231	231
5,300	**5,400**	235	235	235
5,400	**5,500**	240	240	240
5,500	**5,600**	244	244	244
5,600	**5,700**	249	249	249
5,700	**5,800**	253	253	253
5,800	**5,900**	257	257	257
5,900	**6,000**	262	262	262
6,000				
6,000	**6,100**	266	266	266
6,100	**6,200**	271	271	271
6,200	**6,300**	275	275	275
6,300	**6,400**	279	279	279
6,400	**6,500**	284	284	284
6,500	**6,600**	288	288	288
6,600	**6,700**	293	293	293
6,700	**6,800**	297	297	297
6,800	**6,900**	301	301	301
6,900	**7,000**	306	306	306

If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —		
7,000				
7,000	**7,100**	310	310	310
7,100	**7,200**	315	315	315
7,200	**7,300**	319	319	320
7,300	**7,400**	323	323	326
7,400	**7,500**	328	328	332
7,500	**7,600**	332	332	338
7,600	**7,700**	337	337	344
7,700	**7,800**	341	341	349
7,800	**7,900**	345	345	355
7,900	**8,000**	350	350	361
8,000				
8,000	**8,100**	354	354	367
8,100	**8,200**	359	359	373
8,200	**8,300**	363	363	379
8,300	**8,400**	367	367	385
8,400	**8,500**	372	372	390
8,500	**8,600**	376	376	396
8,600	**8,700**	381	381	402
8,700	**8,800**	385	385	408
8,800	**8,900**	389	389	414
8,900	**9,000**	394	394	420
9,000				
9,000	**9,100**	398	398	425
9,100	**9,200**	403	403	431
9,200	**9,300**	407	407	437
9,300	**9,400**	411	411	443
9,400	**9,500**	416	416	449
9,500	**9,600**	420	420	455
9,600	**9,700**	425	425	460
9,700	**9,800**	429	429	466
9,800	**9,900**	433	433	472
9,900	**10,000**	438	438	478
10,000				
10,000	**10,100**	442	442	484
10,100	**10,200**	447	447	490
10,200	**10,300**	451	451	495
10,300	**10,400**	455	455	501
10,400	**10,500**	460	460	507
10,500	**10,600**	464	464	513
10,600	**10,700**	469	469	519
10,700	**10,800**	473	473	525
10,800	**10,900**	479	477	531
10,900	**11,000**	485	482	536

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
11,000					**17,000**					**23,000**				
11,000	**11,100**	491	486	542	**17,000**	**17,100**	841	789	904	**23,000**	**23,100**	1,198	1,140	1,281
11,100	**11,200**	496	491	548	**17,100**	**17,200**	847	795	911	**23,100**	**23,200**	1,204	1,146	1,287
11,200	**11,300**	502	495	554	**17,200**	**17,300**	853	801	917	**23,200**	**23,300**	1,211	1,151	1,293
11,300	**11,400**	508	499	560	**17,300**	**17,400**	858	807	923	**23,300**	**23,400**	1,217	1,157	1,299
11,400	**11,500**	514	504	566	**17,400**	**17,500**	864	813	929	**23,400**	**23,500**	1,223	1,163	1,306
11,500	**11,600**	520	508	571	**17,500**	**17,600**	870	819	936	**23,500**	**23,600**	1,229	1,169	1,312
11,600	**11,700**	526	513	577	**17,600**	**17,700**	876	824	942	**23,600**	**23,700**	1,236	1,175	1,318
11,700	**11,800**	531	517	583	**17,700**	**17,800**	882	830	948	**23,700**	**23,800**	1,242	1,181	1,324
11,800	**11,900**	537	521	589	**17,800**	**17,900**	888	836	954	**23,800**	**23,900**	1,248	1,186	1,331
11,900	**12,000**	543	526	595	**17,900**	**18,000**	893	842	961	**23,900**	**24,000**	1,254	1,192	1,337
12,000					**18,000**					**24,000**				
12,000	**12,100**	549	530	601	**18,000**	**18,100**	899	848	967	**24,000**	**24,100**	1,261	1,198	1,343
12,100	**12,200**	555	535	606	**18,100**	**18,200**	905	854	973	**24,100**	**24,200**	1,267	1,204	1,349
12,200	**12,300**	561	539	612	**18,200**	**18,300**	911	859	980	**24,200**	**24,300**	1,273	1,210	1,356
12,300	**12,400**	566	543	618	**18,300**	**18,400**	917	865	986	**24,300**	**24,400**	1,280	1,216	1,362
12,400	**12,500**	572	548	624	**18,400**	**18,500**	923	871	992	**24,400**	**24,500**	1,286	1,222	1,368
12,500	**12,600**	578	552	630	**18,500**	**18,600**	929	877	998	**24,500**	**24,600**	1,292	1,227	1,375
12,600	**12,700**	584	557	636	**18,600**	**18,700**	934	883	1,005	**24,600**	**24,700**	1,298	1,233	1,381
12,700	**12,800**	590	561	641	**18,700**	**18,800**	940	889	1,011	**24,700**	**24,800**	1,305	1,239	1,387
12,800	**12,900**	596	565	647	**18,800**	**18,900**	946	894	1,017	**24,800**	**24,900**	1,311	1,245	1,393
12,900	**13,000**	601	570	653	**18,900**	**19,000**	952	900	1,023	**24,900**	**25,000**	1,317	1,251	1,400
13,000					**19,000**					**25,000**				
13,000	**13,100**	607	574	659	**19,000**	**19,100**	958	906	1,030	**25,000**	**25,100**	1,323	1,257	1,406
13,100	**13,200**	613	579	665	**19,100**	**19,200**	964	912	1,036	**25,100**	**25,200**	1,330	1,262	1,412
13,200	**13,300**	619	583	671	**19,200**	**19,300**	969	918	1,042	**25,200**	**25,300**	1,336	1,268	1,418
13,300	**13,400**	625	587	677	**19,300**	**19,400**	975	924	1,049	**25,300**	**25,400**	1,342	1,274	1,425
13,400	**13,500**	631	592	682	**19,400**	**19,500**	981	930	1,055	**25,400**	**25,500**	1,349	1,280	1,431
13,500	**13,600**	637	596	688	**19,500**	**19,600**	987	935	1,061	**25,500**	**25,600**	1,355	1,286	1,437
13,600	**13,700**	642	601	694	**19,600**	**19,700**	993	941	1,067	**25,600**	**25,700**	1,361	1,292	1,444
13,700	**13,800**	648	605	700	**19,700**	**19,800**	999	947	1,074	**25,700**	**25,800**	1,367	1,297	1,450
13,800	**13,900**	654	609	706	**19,800**	**19,900**	1,004	953	1,080	**25,800**	**25,900**	1,374	1,303	1,456
13,900	**14,000**	660	614	712	**19,900**	**20,000**	1,010	959	1,086	**25,900**	**26,000**	1,380	1,309	1,462
14,000					**20,000**					**26,000**				
14,000	**14,100**	666	618	717	**20,000**	**20,100**	1,016	965	1,092	**26,000**	**26,100**	1,386	1,315	1,469
14,100	**14,200**	672	623	723	**20,100**	**20,200**	1,022	970	1,099	**26,100**	**26,200**	1,392	1,321	1,475
14,200	**14,300**	677	627	729	**20,200**	**20,300**	1,028	976	1,105	**26,200**	**26,300**	1,399	1,327	1,481
14,300	**14,400**	683	632	735	**20,300**	**20,400**	1,034	982	1,111	**26,300**	**26,400**	1,405	1,332	1,487
14,400	**14,500**	689	638	741	**20,400**	**20,500**	1,039	988	1,117	**26,400**	**26,500**	1,411	1,338	1,494
14,500	**14,600**	695	643	748	**20,500**	**20,600**	1,045	994	1,124	**26,500**	**26,600**	1,417	1,344	1,500
14,600	**14,700**	701	649	754	**20,600**	**20,700**	1,051	1,000	1,130	**26,600**	**26,700**	1,424	1,350	1,506
14,700	**14,800**	707	655	760	**20,700**	**20,800**	1,057	1,005	1,136	**26,700**	**26,800**	1,430	1,356	1,513
14,800	**14,900**	712	661	766	**20,800**	**20,900**	1,063	1,011	1,143	**26,800**	**26,900**	1,436	1,362	1,519
14,900	**15,000**	718	667	773	**20,900**	**21,000**	1,069	1,017	1,149	**26,900**	**27,000**	1,443	1,368	1,525
15,000					**21,000**					**27,000**				
15,000	**15,100**	724	673	779	**21,000**	**21,100**	1,075	1,023	1,155	**27,000**	**27,100**	1,449	1,373	1,531
15,100	**15,200**	730	678	785	**21,100**	**21,200**	1,080	1,029	1,161	**27,100**	**27,200**	1,455	1,379	1,538
15,200	**15,300**	736	684	791	**21,200**	**21,300**	1,086	1,035	1,168	**27,200**	**27,300**	1,461	1,385	1,544
15,300	**15,400**	742	690	798	**21,300**	**21,400**	1,092	1,040	1,174	**27,300**	**27,400**	1,468	1,391	1,550
15,400	**15,500**	747	696	804	**21,400**	**21,500**	1,098	1,046	1,180	**27,400**	**27,500**	1,474	1,397	1,556
15,500	**15,600**	753	702	810	**21,500**	**21,600**	1,104	1,052	1,186	**27,500**	**27,600**	1,480	1,403	1,563
15,600	**15,700**	759	708	817	**21,600**	**21,700**	1,110	1,058	1,193	**27,600**	**27,700**	1,486	1,408	1,569
15,700	**15,800**	765	713	823	**21,700**	**21,800**	1,117	1,064	1,199	**27,700**	**27,800**	1,493	1,414	1,575
15,800	**15,900**	771	719	829	**21,800**	**21,900**	1,123	1,070	1,205	**27,800**	**27,900**	1,499	1,420	1,581
15,900	**16,000**	777	725	835	**21,900**	**22,000**	1,129	1,076	1,212	**27,900**	**28,000**	1,505	1,426	1,588
16,000					**22,000**					**28,000**				
16,000	**16,100**	783	731	842	**22,000**	**22,100**	1,135	1,081	1,218	**28,000**	**28,100**	1,512	1,432	1,594
16,100	**16,200**	788	737	848	**22,100**	**22,200**	1,142	1,087	1,224	**28,100**	**28,200**	1,518	1,438	1,600
16,200	**16,300**	794	743	854	**22,200**	**22,300**	1,148	1,093	1,230	**28,200**	**28,300**	1,524	1,443	1,607
16,300	**16,400**	800	748	860	**22,300**	**22,400**	1,154	1,099	1,237	**28,300**	**28,400**	1,530	1,449	1,613
16,400	**16,500**	806	754	867	**22,400**	**22,500**	1,160	1,105	1,243	**28,400**	**28,500**	1,537	1,455	1,619
16,500	**16,600**	812	760	873	**22,500**	**22,600**	1,167	1,111	1,249	**28,500**	**28,600**	1,543	1,461	1,625
16,600	**16,700**	818	766	879	**22,600**	**22,700**	1,173	1,116	1,255	**28,600**	**28,700**	1,549	1,467	1,632
16,700	**16,800**	823	772	886	**22,700**	**22,800**	1,179	1,122	1,262	**28,700**	**28,800**	1,555	1,473	1,638
16,800	**16,900**	829	778	892	**22,800**	**22,900**	1,185	1,128	1,268	**28,800**	**28,900**	1,562	1,479	1,644
16,900	**17,000**	835	784	898	**22,900**	**23,000**	1,192	1,134	1,274	**28,900**	**29,000**	1,568	1,486	1,650

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If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
29,000					**35,000**					**41,000**				
29,000	**29,100**	1,574	1,492	1,657	**35,000**	**35,100**	1,950	1,868	2,033	**41,000**	**41,100**	2,327	2,244	2,409
29,100	**29,200**	1,580	1,498	1,663	**35,100**	**35,200**	1,957	1,874	2,039	**41,100**	**41,200**	2,333	2,251	2,415
29,200	**29,300**	1,587	1,504	1,669	**35,200**	**35,300**	1,963	1,881	2,045	**41,200**	**41,300**	2,339	2,257	2,422
29,300	**29,400**	1,593	1,511	1,676	**35,300**	**35,400**	1,969	1,887	2,052	**41,300**	**41,400**	2,345	2,263	2,428
29,400	**29,500**	1,599	1,517	1,682	**35,400**	**35,500**	1,976	1,893	2,058	**41,400**	**41,500**	2,352	2,269	2,434
29,500	**29,600**	1,606	1,523	1,688	**35,500**	**35,600**	1,982	1,899	2,064	**41,500**	**41,600**	2,358	2,276	2,440
29,600	**29,700**	1,612	1,530	1,694	**35,600**	**35,700**	1,988	1,906	2,071	**41,600**	**41,700**	2,364	2,282	2,447
29,700	**29,800**	1,618	1,536	1,701	**35,700**	**35,800**	1,994	1,912	2,077	**41,700**	**41,800**	2,371	2,288	2,453
29,800	**29,900**	1,624	1,542	1,707	**35,800**	**35,900**	2,001	1,918	2,083	**41,800**	**41,900**	2,377	2,294	2,459
29,900	**30,000**	1,631	1,548	1,713	**35,900**	**36,000**	2,007	1,925	2,089	**41,900**	**42,000**	2,383	2,301	2,466
30,000					**36,000**					**42,000**				
30,000	**30,100**	1,637	1,555	1,719	**36,000**	**36,100**	2,013	1,931	2,096	**42,000**	**42,100**	2,389	2,307	2,472
30,100	**30,200**	1,643	1,561	1,726	**36,100**	**36,200**	2,019	1,937	2,102	**42,100**	**42,200**	2,396	2,313	2,478
30,200	**30,300**	1,649	1,567	1,732	**36,200**	**36,300**	2,026	1,943	2,108	**42,200**	**42,300**	2,402	2,320	2,484
30,300	**30,400**	1,656	1,573	1,738	**36,300**	**36,400**	2,032	1,950	2,114	**42,300**	**42,400**	2,408	2,326	2,491
30,400	**30,500**	1,662	1,580	1,744	**36,400**	**36,500**	2,038	1,956	2,121	**42,400**	**42,500**	2,414	2,332	2,497
30,500	**30,600**	1,668	1,586	1,751	**36,500**	**36,600**	2,044	1,962	2,127	**42,500**	**42,600**	2,421	2,338	2,503
30,600	**30,700**	1,675	1,592	1,757	**36,600**	**36,700**	2,051	1,968	2,133	**42,600**	**42,700**	2,427	2,345	2,509
30,700	**30,800**	1,681	1,598	1,763	**36,700**	**36,800**	2,057	1,975	2,140	**42,700**	**42,800**	2,433	2,351	2,516
30,800	**30,900**	1,687	1,605	1,770	**36,800**	**36,900**	2,063	1,981	2,146	**42,800**	**42,900**	2,439	2,357	2,522
30,900	**31,000**	1,693	1,611	1,776	**36,900**	**37,000**	2,070	1,987	2,152	**42,900**	**43,000**	2,446	2,363	2,528
31,000					**37,000**					**43,000**				
31,000	**31,100**	1,700	1,617	1,782	**37,000**	**37,100**	2,076	1,993	2,158	**43,000**	**43,100**	2,452	2,370	2,535
31,100	**31,200**	1,706	1,624	1,788	**37,100**	**37,200**	2,082	2,000	2,165	**43,100**	**43,200**	2,458	2,376	2,541
31,200	**31,300**	1,712	1,630	1,795	**37,200**	**37,300**	2,088	2,006	2,171	**43,200**	**43,300**	2,465	2,382	2,547
31,300	**31,400**	1,718	1,636	1,801	**37,300**	**37,400**	2,095	2,012	2,177	**43,300**	**43,400**	2,471	2,388	2,553
31,400	**31,500**	1,725	1,642	1,807	**37,400**	**37,500**	2,101	2,019	2,183	**43,400**	**43,500**	2,477	2,395	2,560
31,500	**31,600**	1,731	1,649	1,813	**37,500**	**37,600**	2,107	2,025	2,190	**43,500**	**43,600**	2,483	2,401	2,566
31,600	**31,700**	1,737	1,655	1,820	**37,600**	**37,700**	2,113	2,031	2,196	**43,600**	**43,700**	2,490	2,407	2,572
31,700	**31,800**	1,744	1,661	1,826	**37,700**	**37,800**	2,120	2,037	2,202	**43,700**	**43,800**	2,496	2,414	2,578
31,800	**31,900**	1,750	1,667	1,832	**37,800**	**37,900**	2,126	2,044	2,208	**43,800**	**43,900**	2,502	2,420	2,585
31,900	**32,000**	1,756	1,674	1,839	**37,900**	**38,000**	2,132	2,050	2,215	**43,900**	**44,000**	2,508	2,426	2,591
32,000					**38,000**					**44,000**				
32,000	**32,100**	1,762	1,680	1,845	**38,000**	**38,100**	2,139	2,056	2,221	**44,000**	**44,100**	2,515	2,432	2,597
32,100	**32,200**	1,769	1,686	1,851	**38,100**	**38,200**	2,145	2,062	2,227	**44,100**	**44,200**	2,521	2,439	2,603
32,200	**32,300**	1,775	1,693	1,857	**38,200**	**38,300**	2,151	2,069	2,234	**44,200**	**44,300**	2,527	2,445	2,610
32,300	**32,400**	1,781	1,699	1,864	**38,300**	**38,400**	2,157	2,075	2,240	**44,300**	**44,400**	2,534	2,451	2,616
32,400	**32,500**	1,787	1,705	1,870	**38,400**	**38,500**	2,164	2,081	2,246	**44,400**	**44,500**	2,540	2,457	2,622
32,500	**32,600**	1,794	1,711	1,876	**38,500**	**38,600**	2,170	2,088	2,252	**44,500**	**44,600**	2,546	2,464	2,629
32,600	**32,700**	1,800	1,718	1,882	**38,600**	**38,700**	2,176	2,094	2,259	**44,600**	**44,700**	2,552	2,470	2,635
32,700	**32,800**	1,806	1,724	1,889	**38,700**	**38,800**	2,182	2,100	2,265	**44,700**	**44,800**	2,559	2,476	2,641
32,800	**32,900**	1,812	1,730	1,895	**38,800**	**38,900**	2,189	2,106	2,271	**44,800**	**44,900**	2,565	2,483	2,647
32,900	**33,000**	1,819	1,736	1,901	**38,900**	**39,000**	2,195	2,113	2,277	**44,900**	**45,000**	2,571	2,489	2,654
33,000					**39,000**					**45,000**				
33,000	**33,100**	1,825	1,743	1,908	**39,000**	**39,100**	2,201	2,119	2,284	**45,000**	**45,100**	2,577	2,495	2,660
33,100	**33,200**	1,831	1,749	1,914	**39,100**	**39,200**	2,207	2,125	2,290	**45,100**	**45,200**	2,584	2,501	2,666
33,200	**33,300**	1,838	1,755	1,920	**39,200**	**39,300**	2,214	2,131	2,296	**45,200**	**45,300**	2,590	2,508	2,672
33,300	**33,400**	1,844	1,761	1,926	**39,300**	**39,400**	2,220	2,138	2,303	**45,300**	**45,400**	2,596	2,514	2,679
33,400	**33,500**	1,850	1,768	1,933	**39,400**	**39,500**	2,226	2,144	2,309	**45,400**	**45,500**	2,603	2,520	2,685
33,500	**33,600**	1,856	1,774	1,939	**39,500**	**39,600**	2,233	2,150	2,315	**45,500**	**45,600**	2,609	2,526	2,691
33,600	**33,700**	1,863	1,780	1,945	**39,600**	**39,700**	2,239	2,157	2,321	**45,600**	**45,700**	2,615	2,533	2,698
33,700	**33,800**	1,869	1,787	1,951	**39,700**	**39,800**	2,245	2,163	2,328	**45,700**	**45,800**	2,621	2,539	2,704
33,800	**33,900**	1,875	1,793	1,958	**39,800**	**39,900**	2,251	2,169	2,334	**45,800**	**45,900**	2,628	2,545	2,710
33,900	**34,000**	1,881	1,799	1,964	**39,900**	**40,000**	2,258	2,175	2,340	**45,900**	**46,000**	2,634	2,552	2,716
34,000					**40,000**					**46,000**				
34,000	**34,100**	1,888	1,805	1,970	**40,000**	**40,100**	2,264	2,182	2,346	**46,000**	**46,100**	2,640	2,558	2,723
34,100	**34,200**	1,894	1,812	1,976	**40,100**	**40,200**	2,270	2,188	2,353	**46,100**	**46,200**	2,646	2,564	2,729
34,200	**34,300**	1,900	1,818	1,983	**40,200**	**40,300**	2,276	2,194	2,359	**46,200**	**46,300**	2,653	2,570	2,735
34,300	**34,400**	1,907	1,824	1,989	**40,300**	**40,400**	2,283	2,200	2,365	**46,300**	**46,400**	2,659	2,577	2,741
34,400	**34,500**	1,913	1,830	1,995	**40,400**	**40,500**	2,289	2,207	2,371	**46,400**	**46,500**	2,665	2,583	2,748
34,500	**34,600**	1,919	1,837	2,002	**40,500**	**40,600**	2,295	2,213	2,378	**46,500**	**46,600**	2,671	2,589	2,754
34,600	**34,700**	1,925	1,843	2,008	**40,600**	**40,700**	2,302	2,219	2,384	**46,600**	**46,700**	2,678	2,595	2,760
34,700	**34,800**	1,932	1,849	2,014	**40,700**	**40,800**	2,308	2,225	2,390	**46,700**	**46,800**	2,684	2,602	2,767
34,800	**34,900**	1,938	1,856	2,020	**40,800**	**40,900**	2,314	2,232	2,397	**46,800**	**46,900**	2,690	2,608	2,773
34,900	**35,000**	1,944	1,862	2,027	**40,900**	**41,000**	2,320	2,238	2,403	**46,900**	**47,000**	2,697	2,614	2,779

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
47,000					**53,000**					**59,000**				
47,000	**47,100**	2,703	2,620	2,785	**53,000**	**53,100**	3,079	2,997	3,162	**59,000**	**59,100**	3,455	3,373	3,538
47,100	**47,200**	2,709	2,627	2,792	**53,100**	**53,200**	3,085	3,003	3,168	**59,100**	**59,200**	3,461	3,379	3,544
47,200	**47,300**	2,715	2,633	2,798	**53,200**	**53,300**	3,092	3,009	3,174	**59,200**	**59,300**	3,468	3,385	3,550
47,300	**47,400**	2,722	2,639	2,804	**53,300**	**53,400**	3,098	3,015	3,180	**59,300**	**59,400**	3,474	3,392	3,557
47,400	**47,500**	2,728	2,646	2,810	**53,400**	**53,500**	3,104	3,022	3,187	**59,400**	**59,500**	3,480	3,398	3,563
47,500	**47,600**	2,734	2,652	2,817	**53,500**	**53,600**	3,110	3,028	3,193	**59,500**	**59,600**	3,487	3,404	3,569
47,600	**47,700**	2,740	2,658	2,823	**53,600**	**53,700**	3,117	3,034	3,199	**59,600**	**59,700**	3,493	3,411	3,575
47,700	**47,800**	2,747	2,664	2,829	**53,700**	**53,800**	3,123	3,041	3,205	**59,700**	**59,800**	3,499	3,417	3,582
47,800	**47,900**	2,753	2,671	2,835	**53,800**	**53,900**	3,129	3,047	3,212	**59,800**	**59,900**	3,505	3,423	3,588
47,900	**48,000**	2,759	2,677	2,842	**53,900**	**54,000**	3,135	3,053	3,218	**59,900**	**60,000**	3,512	3,429	3,594
48,000					**54,000**					**60,000**				
48,000	**48,100**	2,766	2,683	2,848	**54,000**	**54,100**	3,142	3,059	3,224	**60,000**	**60,100**	3,518	3,436	3,600
48,100	**48,200**	2,772	2,689	2,854	**54,100**	**54,200**	3,148	3,066	3,230	**60,100**	**60,200**	3,524	3,442	3,607
48,200	**48,300**	2,778	2,696	2,861	**54,200**	**54,300**	3,154	3,072	3,237	**60,200**	**60,300**	3,530	3,448	3,613
48,300	**48,400**	2,784	2,702	2,867	**54,300**	**54,400**	3,161	3,078	3,243	**60,300**	**60,400**	3,537	3,454	3,619
48,400	**48,500**	2,791	2,708	2,873	**54,400**	**54,500**	3,167	3,084	3,249	**60,400**	**60,500**	3,543	3,461	3,625
48,500	**48,600**	2,797	2,715	2,879	**54,500**	**54,600**	3,173	3,091	3,256	**60,500**	**60,600**	3,549	3,467	3,632
48,600	**48,700**	2,803	2,721	2,886	**54,600**	**54,700**	3,179	3,097	3,262	**60,600**	**60,700**	3,556	3,473	3,638
48,700	**48,800**	2,809	2,727	2,892	**54,700**	**54,800**	3,186	3,103	3,268	**60,700**	**60,800**	3,562	3,479	3,644
48,800	**48,900**	2,816	2,733	2,898	**54,800**	**54,900**	3,192	3,110	3,274	**60,800**	**60,900**	3,568	3,486	3,651
48,900	**49,000**	2,822	2,740	2,904	**54,900**	**55,000**	3,198	3,116	3,281	**60,900**	**61,000**	3,574	3,492	3,657
49,000					**55,000**					**61,000**				
49,000	**49,100**	2,828	2,746	2,911	**55,000**	**55,100**	3,204	3,122	3,287	**61,000**	**61,100**	3,581	3,498	3,663
49,100	**49,200**	2,834	2,752	2,917	**55,100**	**55,200**	3,211	3,128	3,293	**61,100**	**61,200**	3,587	3,505	3,669
49,200	**49,300**	2,841	2,758	2,923	**55,200**	**55,300**	3,217	3,135	3,299	**61,200**	**61,300**	3,593	3,511	3,676
49,300	**49,400**	2,847	2,765	2,930	**55,300**	**55,400**	3,223	3,141	3,306	**61,300**	**61,400**	3,599	3,517	3,682
49,400	**49,500**	2,853	2,771	2,936	**55,400**	**55,500**	3,230	3,147	3,312	**61,400**	**61,500**	3,606	3,523	3,688
49,500	**49,600**	2,860	2,777	2,942	**55,500**	**55,600**	3,236	3,153	3,318	**61,500**	**61,600**	3,612	3,530	3,694
49,600	**49,700**	2,866	2,784	2,948	**55,600**	**55,700**	3,242	3,160	3,325	**61,600**	**61,700**	3,618	3,536	3,701
49,700	**49,800**	2,872	2,790	2,955	**55,700**	**55,800**	3,248	3,166	3,331	**61,700**	**61,800**	3,625	3,542	3,707
49,800	**49,900**	2,878	2,796	2,961	**55,800**	**55,900**	3,255	3,172	3,337	**61,800**	**61,900**	3,631	3,548	3,713
49,900	**50,000**	2,885	2,802	2,967	**55,900**	**56,000**	3,261	3,179	3,343	**61,900**	**62,000**	3,637	3,555	3,720
50,000					**56,000**					**62,000**				
50,000	**50,100**	2,891	2,809	2,973	**56,000**	**56,100**	3,267	3,185	3,350	**62,000**	**62,100**	3,643	3,561	3,726
50,100	**50,200**	2,897	2,815	2,980	**56,100**	**56,200**	3,273	3,191	3,356	**62,100**	**62,200**	3,650	3,567	3,732
50,200	**50,300**	2,903	2,821	2,986	**56,200**	**56,300**	3,280	3,197	3,362	**62,200**	**62,300**	3,656	3,574	3,738
50,300	**50,400**	2,910	2,827	2,992	**56,300**	**56,400**	3,286	3,204	3,368	**62,300**	**62,400**	3,662	3,580	3,745
50,400	**50,500**	2,916	2,834	2,998	**56,400**	**56,500**	3,292	3,210	3,375	**62,400**	**62,500**	3,668	3,586	3,751
50,500	**50,600**	2,922	2,840	3,005	**56,500**	**56,600**	3,298	3,216	3,381	**62,500**	**62,600**	3,675	3,592	3,757
50,600	**50,700**	2,929	2,846	3,011	**56,600**	**56,700**	3,305	3,222	3,387	**62,600**	**62,700**	3,681	3,599	3,763
50,700	**50,800**	2,935	2,852	3,017	**56,700**	**56,800**	3,311	3,229	3,394	**62,700**	**62,800**	3,687	3,605	3,770
50,800	**50,900**	2,941	2,859	3,024	**56,800**	**56,900**	3,317	3,235	3,400	**62,800**	**62,900**	3,693	3,611	3,776
50,900	**51,000**	2,947	2,865	3,030	**56,900**	**57,000**	3,324	3,241	3,406	**62,900**	**63,000**	3,700	3,617	3,782
51,000					**57,000**					**63,000**				
51,000	**51,100**	2,954	2,871	3,036	**57,000**	**57,100**	3,330	3,247	3,412	**63,000**	**63,100**	3,706	3,624	3,789
51,100	**51,200**	2,960	2,878	3,042	**57,100**	**57,200**	3,336	3,254	3,419	**63,100**	**63,200**	3,712	3,630	3,795
51,200	**51,300**	2,966	2,884	3,049	**57,200**	**57,300**	3,342	3,260	3,425	**63,200**	**63,300**	3,719	3,636	3,801
51,300	**51,400**	2,972	2,890	3,055	**57,300**	**57,400**	3,349	3,266	3,431	**63,300**	**63,400**	3,725	3,642	3,807
51,400	**51,500**	2,979	2,896	3,061	**57,400**	**57,500**	3,355	3,273	3,437	**63,400**	**63,500**	3,731	3,649	3,814
51,500	**51,600**	2,985	2,903	3,067	**57,500**	**57,600**	3,361	3,279	3,444	**63,500**	**63,600**	3,737	3,655	3,820
51,600	**51,700**	2,991	2,909	3,074	**57,600**	**57,700**	3,367	3,285	3,450	**63,600**	**63,700**	3,744	3,661	3,826
51,700	**51,800**	2,998	2,915	3,080	**57,700**	**57,800**	3,374	3,291	3,456	**63,700**	**63,800**	3,750	3,668	3,832
51,800	**51,900**	3,004	2,921	3,086	**57,800**	**57,900**	3,380	3,298	3,462	**63,800**	**63,900**	3,756	3,674	3,839
51,900	**52,000**	3,010	2,928	3,093	**57,900**	**58,000**	3,386	3,304	3,469	**63,900**	**64,000**	3,762	3,680	3,845
52,000					**58,000**					**64,000**				
52,000	**52,100**	3,016	2,934	3,099	**58,000**	**58,100**	3,393	3,310	3,475	**64,000**	**64,100**	3,769	3,686	3,851
52,100	**52,200**	3,023	2,940	3,105	**58,100**	**58,200**	3,399	3,316	3,481	**64,100**	**64,200**	3,775	3,693	3,857
52,200	**52,300**	3,029	2,947	3,111	**58,200**	**58,300**	3,405	3,323	3,488	**64,200**	**64,300**	3,781	3,699	3,864
52,300	**52,400**	3,035	2,953	3,118	**58,300**	**58,400**	3,411	3,329	3,494	**64,300**	**64,400**	3,788	3,705	3,870
52,400	**52,500**	3,041	2,959	3,124	**58,400**	**58,500**	3,418	3,335	3,500	**64,400**	**64,500**	3,794	3,711	3,876
52,500	**52,600**	3,048	2,965	3,130	**58,500**	**58,600**	3,424	3,342	3,506	**64,500**	**64,600**	3,800	3,718	3,883
52,600	**52,700**	3,054	2,972	3,136	**58,600**	**58,700**	3,430	3,348	3,513	**64,600**	**64,700**	3,806	3,724	3,889
52,700	**52,800**	3,060	2,978	3,143	**58,700**	**58,800**	3,436	3,354	3,519	**64,700**	**64,800**	3,813	3,730	3,895
52,800	**52,900**	3,066	2,984	3,149	**58,800**	**58,900**	3,443	3,360	3,525	**64,800**	**64,900**	3,819	3,737	3,901
52,900	**53,000**	3,073	2,990	3,155	**58,900**	**59,000**	3,449	3,367	3,531	**64,900**	**65,000**	3,825	3,743	3,908

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If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
65,000					**71,000**					**77,000**				
65,000	**65,100**	3,831	3,749	3,914	**71,000**	**71,100**	4,208	4,125	4,290	**77,000**	**77,100**	4,584	4,501	4,666
65,100	**65,200**	3,838	3,755	3,920	**71,100**	**71,200**	4,214	4,132	4,296	**77,100**	**77,200**	4,590	4,508	4,673
65,200	**65,300**	3,844	3,762	3,926	**71,200**	**71,300**	4,220	4,138	4,303	**77,200**	**77,300**	4,596	4,514	4,679
65,300	**65,400**	3,850	3,768	3,933	**71,300**	**71,400**	4,226	4,144	4,309	**77,300**	**77,400**	4,603	4,520	4,685
65,400	**65,500**	3,857	3,774	3,939	**71,400**	**71,500**	4,233	4,150	4,315	**77,400**	**77,500**	4,609	4,527	4,691
65,500	**65,600**	3,863	3,780	3,945	**71,500**	**71,600**	4,239	4,157	4,321	**77,500**	**77,600**	4,615	4,533	4,698
65,600	**65,700**	3,869	3,787	3,952	**71,600**	**71,700**	4,245	4,163	4,328	**77,600**	**77,700**	4,621	4,539	4,704
65,700	**65,800**	3,875	3,793	3,958	**71,700**	**71,800**	4,252	4,169	4,334	**77,700**	**77,800**	4,628	4,545	4,710
65,800	**65,900**	3,882	3,799	3,964	**71,800**	**71,900**	4,258	4,175	4,340	**77,800**	**77,900**	4,634	4,552	4,716
65,900	**66,000**	3,888	3,806	3,970	**71,900**	**72,000**	4,264	4,182	4,347	**77,900**	**78,000**	4,640	4,558	4,723
66,000					**72,000**					**78,000**				
66,000	**66,100**	3,894	3,812	3,977	**72,000**	**72,100**	4,270	4,188	4,353	**78,000**	**78,100**	4,647	4,564	4,729
66,100	**66,200**	3,900	3,818	3,983	**72,100**	**72,200**	4,277	4,194	4,359	**78,100**	**78,200**	4,653	4,570	4,735
66,200	**66,300**	3,907	3,824	3,989	**72,200**	**72,300**	4,283	4,201	4,365	**78,200**	**78,300**	4,659	4,577	4,742
66,300	**66,400**	3,913	3,831	3,995	**72,300**	**72,400**	4,289	4,207	4,372	**78,300**	**78,400**	4,665	4,583	4,748
66,400	**66,500**	3,919	3,837	4,002	**72,400**	**72,500**	4,295	4,213	4,378	**78,400**	**78,500**	4,672	4,589	4,754
66,500	**66,600**	3,925	3,843	4,008	**72,500**	**72,600**	4,302	4,219	4,384	**78,500**	**78,600**	4,678	4,596	4,760
66,600	**66,700**	3,932	3,849	4,014	**72,600**	**72,700**	4,308	4,226	4,390	**78,600**	**78,700**	4,684	4,602	4,767
66,700	**66,800**	3,938	3,856	4,021	**72,700**	**72,800**	4,314	4,232	4,397	**78,700**	**78,800**	4,690	4,608	4,773
66,800	**66,900**	3,944	3,862	4,027	**72,800**	**72,900**	4,320	4,238	4,403	**78,800**	**78,900**	4,697	4,614	4,779
66,900	**67,000**	3,951	3,868	4,033	**72,900**	**73,000**	4,327	4,244	4,409	**78,900**	**79,000**	4,703	4,621	4,785
67,000					**73,000**					**79,000**				
67,000	**67,100**	3,957	3,874	4,039	**73,000**	**73,100**	4,333	4,251	4,416	**79,000**	**79,100**	4,709	4,627	4,792
67,100	**67,200**	3,963	3,881	4,046	**73,100**	**73,200**	4,339	4,257	4,422	**79,100**	**79,200**	4,715	4,633	4,798
67,200	**67,300**	3,969	3,887	4,052	**73,200**	**73,300**	4,346	4,263	4,428	**79,200**	**79,300**	4,722	4,639	4,804
67,300	**67,400**	3,976	3,893	4,058	**73,300**	**73,400**	4,352	4,269	4,434	**79,300**	**79,400**	4,728	4,646	4,811
67,400	**67,500**	3,982	3,900	4,064	**73,400**	**73,500**	4,358	4,276	4,441	**79,400**	**79,500**	4,734	4,652	4,817
67,500	**67,600**	3,988	3,906	4,071	**73,500**	**73,600**	4,364	4,282	4,447	**79,500**	**79,600**	4,741	4,658	4,823
67,600	**67,700**	3,994	3,912	4,077	**73,600**	**73,700**	4,371	4,288	4,453	**79,600**	**79,700**	4,747	4,665	4,829
67,700	**67,800**	4,001	3,918	4,083	**73,700**	**73,800**	4,377	4,295	4,459	**79,700**	**79,800**	4,753	4,671	4,836
67,800	**67,900**	4,007	3,925	4,089	**73,800**	**73,900**	4,383	4,301	4,466	**79,800**	**79,900**	4,759	4,677	4,842
67,900	**68,000**	4,013	3,931	4,096	**73,900**	**74,000**	4,389	4,307	4,472	**79,900**	**80,000**	4,766	4,683	4,848
68,000					**74,000**					**80,000**				
68,000	**68,100**	4,020	3,937	4,102	**74,000**	**74,100**	4,396	4,313	4,478	**80,000**	**80,100**	4,772	4,690	4,854
68,100	**68,200**	4,026	3,943	4,108	**74,100**	**74,200**	4,402	4,320	4,484	**80,100**	**80,200**	4,778	4,696	4,861
68,200	**68,300**	4,032	3,950	4,115	**74,200**	**74,300**	4,408	4,326	4,491	**80,200**	**80,300**	4,784	4,702	4,867
68,300	**68,400**	4,038	3,956	4,121	**74,300**	**74,400**	4,415	4,332	4,497	**80,300**	**80,400**	4,791	4,708	4,873
68,400	**68,500**	4,045	3,962	4,127	**74,400**	**74,500**	4,421	4,338	4,503	**80,400**	**80,500**	4,797	4,715	4,879
68,500	**68,600**	4,051	3,969	4,133	**74,500**	**74,600**	4,427	4,345	4,510	**80,500**	**80,600**	4,803	4,721	4,886
68,600	**68,700**	4,057	3,975	4,140	**74,600**	**74,700**	4,433	4,351	4,516	**80,600**	**80,700**	4,810	4,727	4,892
68,700	**68,800**	4,063	3,981	4,146	**74,700**	**74,800**	4,440	4,357	4,522	**80,700**	**80,800**	4,816	4,733	4,898
68,800	**68,900**	4,070	3,987	4,152	**74,800**	**74,900**	4,446	4,364	4,528	**80,800**	**80,900**	4,822	4,740	4,905
68,900	**69,000**	4,076	3,994	4,158	**74,900**	**75,000**	4,452	4,370	4,535	**80,900**	**81,000**	4,828	4,746	4,911
69,000					**75,000**					**81,000**				
69,000	**69,100**	4,082	4,000	4,165	**75,000**	**75,100**	4,458	4,376	4,541	**81,000**	**81,100**	4,835	4,752	4,917
69,100	**69,200**	4,088	4,006	4,171	**75,100**	**75,200**	4,465	4,382	4,547	**81,100**	**81,200**	4,841	4,759	4,923
69,200	**69,300**	4,095	4,012	4,177	**75,200**	**75,300**	4,471	4,389	4,553	**81,200**	**81,300**	4,847	4,765	4,930
69,300	**69,400**	4,101	4,019	4,184	**75,300**	**75,400**	4,477	4,395	4,560	**81,300**	**81,400**	4,853	4,771	4,936
69,400	**69,500**	4,107	4,025	4,190	**75,400**	**75,500**	4,484	4,401	4,566	**81,400**	**81,500**	4,860	4,777	4,942
69,500	**69,600**	4,114	4,031	4,196	**75,500**	**75,600**	4,490	4,407	4,572	**81,500**	**81,600**	4,866	4,784	4,948
69,600	**69,700**	4,120	4,038	4,202	**75,600**	**75,700**	4,496	4,414	4,579	**81,600**	**81,700**	4,872	4,790	4,955
69,700	**69,800**	4,126	4,044	4,209	**75,700**	**75,800**	4,502	4,420	4,585	**81,700**	**81,800**	4,879	4,796	4,961
69,800	**69,900**	4,132	4,050	4,215	**75,800**	**75,900**	4,509	4,426	4,591	**81,800**	**81,900**	4,885	4,802	4,967
69,900	**70,000**	4,139	4,056	4,221	**75,900**	**76,000**	4,515	4,433	4,597	**81,900**	**82,000**	4,891	4,809	4,974
70,000					**76,000**					**82,000**				
70,000	**70,100**	4,145	4,063	4,227	**76,000**	**76,100**	4,521	4,439	4,604	**82,000**	**82,100**	4,897	4,815	4,980
70,100	**70,200**	4,151	4,069	4,234	**76,100**	**76,200**	4,527	4,445	4,610	**82,100**	**82,200**	4,904	4,821	4,986
70,200	**70,300**	4,157	4,075	4,240	**76,200**	**76,300**	4,534	4,451	4,616	**82,200**	**82,300**	4,910	4,828	4,992
70,300	**70,400**	4,164	4,081	4,246	**76,300**	**76,400**	4,540	4,458	4,622	**82,300**	**82,400**	4,916	4,834	4,999
70,400	**70,500**	4,170	4,088	4,252	**76,400**	**76,500**	4,546	4,464	4,629	**82,400**	**82,500**	4,922	4,840	5,005
70,500	**70,600**	4,176	4,094	4,259	**76,500**	**76,600**	4,552	4,470	4,635	**82,500**	**82,600**	4,929	4,846	5,011
70,600	**70,700**	4,183	4,100	4,265	**76,600**	**76,700**	4,559	4,476	4,641	**82,600**	**82,700**	4,935	4,853	5,017
70,700	**70,800**	4,189	4,106	4,271	**76,700**	**76,800**	4,565	4,483	4,648	**82,700**	**82,800**	4,941	4,859	5,024
70,800	**70,900**	4,195	4,113	4,278	**76,800**	**76,900**	4,571	4,489	4,654	**82,800**	**82,900**	4,947	4,865	5,030
70,900	**71,000**	4,201	4,119	4,284	**76,900**	**77,000**	4,578	4,495	4,660	**82,900**	**83,000**	4,954	4,871	5,036

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
83,000					**89,000**					**95,000**				
83,000	**83,100**	4,960	4,878	5,043	**89,000**	**89,100**	5,336	5,254	5,419	**95,000**	**95,100**	5,712	5,630	5,795
83,100	**83,200**	4,966	4,884	5,049	**89,100**	**89,200**	5,342	5,260	5,425	**95,100**	**95,200**	5,719	5,636	5,801
83,200	**83,300**	4,973	4,890	5,055	**89,200**	**89,300**	5,349	5,266	5,431	**95,200**	**95,300**	5,725	5,643	5,807
83,300	**83,400**	4,979	4,896	5,061	**89,300**	**89,400**	5,355	5,273	5,438	**95,300**	**95,400**	5,731	5,649	5,814
83,400	**83,500**	4,985	4,903	5,068	**89,400**	**89,500**	5,361	5,279	5,444	**95,400**	**95,500**	5,738	5,655	5,820
83,500	**83,600**	4,991	4,909	5,074	**89,500**	**89,600**	5,368	5,285	5,450	**95,500**	**95,600**	5,744	5,661	5,826
83,600	**83,700**	4,998	4,915	5,080	**89,600**	**89,700**	5,374	5,292	5,456	**95,600**	**95,700**	5,750	5,668	5,833
83,700	**83,800**	5,004	4,922	5,086	**89,700**	**89,800**	5,380	5,298	5,463	**95,700**	**95,800**	5,756	5,674	5,839
83,800	**83,900**	5,010	4,928	5,093	**89,800**	**89,900**	5,386	5,304	5,469	**95,800**	**95,900**	5,763	5,680	5,845
83,900	**84,000**	5,016	4,934	5,099	**89,900**	**90,000**	5,393	5,310	5,475	**95,900**	**96,000**	5,769	5,687	5,851
84,000					**90,000**					**96,000**				
84,000	**84,100**	5,023	4,940	5,105	**90,000**	**90,100**	5,399	5,317	5,481	**96,000**	**96,100**	5,775	5,693	5,858
84,100	**84,200**	5,029	4,947	5,111	**90,100**	**90,200**	5,405	5,323	5,488	**96,100**	**96,200**	5,781	5,699	5,864
84,200	**84,300**	5,035	4,953	5,118	**90,200**	**90,300**	5,411	5,329	5,494	**96,200**	**96,300**	5,788	5,705	5,870
84,300	**84,400**	5,042	4,959	5,124	**90,300**	**90,400**	5,418	5,335	5,500	**96,300**	**96,400**	5,794	5,712	5,876
84,400	**84,500**	5,048	4,965	5,130	**90,400**	**90,500**	5,424	5,342	5,506	**96,400**	**96,500**	5,800	5,718	5,883
84,500	**84,600**	5,054	4,972	5,137	**90,500**	**90,600**	5,430	5,348	5,513	**96,500**	**96,600**	5,806	5,724	5,889
84,600	**84,700**	5,060	4,978	5,143	**90,600**	**90,700**	5,437	5,354	5,519	**96,600**	**96,700**	5,813	5,730	5,895
84,700	**84,800**	5,067	4,984	5,149	**90,700**	**90,800**	5,443	5,360	5,525	**96,700**	**96,800**	5,819	5,737	5,902
84,800	**84,900**	5,073	4,991	5,155	**90,800**	**90,900**	5,449	5,367	5,532	**96,800**	**96,900**	5,825	5,743	5,908
84,900	**85,000**	5,079	4,997	5,162	**90,900**	**91,000**	5,455	5,373	5,538	**96,900**	**97,000**	5,832	5,749	5,914
85,000					**91,000**					**97,000**				
85,000	**85,100**	5,085	5,003	5,168	**91,000**	**91,100**	5,462	5,379	5,544	**97,000**	**97,100**	5,838	5,755	5,920
85,100	**85,200**	5,092	5,009	5,174	**91,100**	**91,200**	5,468	5,386	5,550	**97,100**	**97,200**	5,844	5,762	5,927
85,200	**85,300**	5,098	5,016	5,180	**91,200**	**91,300**	5,474	5,392	5,557	**97,200**	**97,300**	5,850	5,768	5,933
85,300	**85,400**	5,104	5,022	5,187	**91,300**	**91,400**	5,480	5,398	5,563	**97,300**	**97,400**	5,857	5,774	5,939
85,400	**85,500**	5,111	5,028	5,193	**91,400**	**91,500**	5,487	5,404	5,569	**97,400**	**97,500**	5,863	5,781	5,945
85,500	**85,600**	5,117	5,034	5,199	**91,500**	**91,600**	5,493	5,411	5,575	**97,500**	**97,600**	5,869	5,787	5,952
85,600	**85,700**	5,123	5,041	5,206	**91,600**	**91,700**	5,499	5,417	5,582	**97,600**	**97,700**	5,875	5,793	5,958
85,700	**85,800**	5,129	5,047	5,212	**91,700**	**91,800**	5,506	5,423	5,588	**97,700**	**97,800**	5,882	5,799	5,964
85,800	**85,900**	5,136	5,053	5,218	**91,800**	**91,900**	5,512	5,429	5,594	**97,800**	**97,900**	5,888	5,806	5,970
85,900	**86,000**	5,142	5,060	5,224	**91,900**	**92,000**	5,518	5,436	5,601	**97,900**	**98,000**	5,894	5,812	5,977
86,000					**92,000**					**98,000**				
86,000	**86,100**	5,148	5,066	5,231	**92,000**	**92,100**	5,524	5,442	5,607	**98,000**	**98,100**	5,901	5,818	5,983
86,100	**86,200**	5,154	5,072	5,237	**92,100**	**92,200**	5,531	5,448	5,613	**98,100**	**98,200**	5,907	5,824	5,989
86,200	**86,300**	5,161	5,078	5,243	**92,200**	**92,300**	5,537	5,455	5,619	**98,200**	**98,300**	5,913	5,831	5,996
86,300	**86,400**	5,167	5,085	5,249	**92,300**	**92,400**	5,543	5,461	5,626	**98,300**	**98,400**	5,919	5,837	6,002
86,400	**86,500**	5,173	5,091	5,256	**92,400**	**92,500**	5,549	5,467	5,632	**98,400**	**98,500**	5,926	5,843	6,008
86,500	**86,600**	5,179	5,097	5,262	**92,500**	**92,600**	5,556	5,473	5,638	**98,500**	**98,600**	5,932	5,850	6,014
86,600	**86,700**	5,186	5,103	5,268	**92,600**	**92,700**	5,562	5,480	5,644	**98,600**	**98,700**	5,938	5,856	6,021
86,700	**86,800**	5,192	5,110	5,275	**92,700**	**92,800**	5,568	5,486	5,651	**98,700**	**98,800**	5,944	5,862	6,027
86,800	**86,900**	5,198	5,116	5,281	**92,800**	**92,900**	5,574	5,492	5,657	**98,800**	**98,900**	5,951	5,868	6,033
86,900	**87,000**	5,205	5,122	5,287	**92,900**	**93,000**	5,581	5,498	5,663	**98,900**	**99,000**	5,957	5,875	6,039
87,000					**93,000**					**99,000**				
87,000	**87,100**	5,211	5,128	5,293	**93,000**	**93,100**	5,587	5,505	5,670	**99,000**	**99,100**	5,963	5,881	6,046
87,100	**87,200**	5,217	5,135	5,300	**93,100**	**93,200**	5,593	5,511	5,676	**99,100**	**99,200**	5,969	5,887	6,052
87,200	**87,300**	5,223	5,141	5,306	**93,200**	**93,300**	5,600	5,517	5,682	**99,200**	**99,300**	5,976	5,893	6,058
87,300	**87,400**	5,230	5,147	5,312	**93,300**	**93,400**	5,606	5,523	5,688	**99,300**	**99,400**	5,982	5,900	6,065
87,400	**87,500**	5,236	5,154	5,318	**93,400**	**93,500**	5,612	5,530	5,695	**99,400**	**99,500**	5,988	5,906	6,071
87,500	**87,600**	5,242	5,160	5,325	**93,500**	**93,600**	5,618	5,536	5,701	**99,500**	**99,600**	5,995	5,912	6,077
87,600	**87,700**	5,248	5,166	5,331	**93,600**	**93,700**	5,625	5,542	5,707	**99,600**	**99,700**	6,001	5,919	6,083
87,700	**87,800**	5,255	5,172	5,337	**93,700**	**93,800**	5,631	5,549	5,713	**99,700**	**99,800**	6,007	5,925	6,090
87,800	**87,900**	5,261	5,179	5,343	**93,800**	**93,900**	5,637	5,555	5,720	**99,800**	**99,900**	6,013	5,931	6,096
87,900	**88,000**	5,267	5,185	5,350	**93,900**	**94,000**	5,643	5,561	5,726	**99,900**	**100,000**	6,020	5,937	6,102
88,000					**94,000**									
88,000	**88,100**	5,274	5,191	5,356	**94,000**	**94,100**	5,650	5,567	5,732					
88,100	**88,200**	5,280	5,197	5,362	**94,100**	**94,200**	5,656	5,574	5,738					
88,200	**88,300**	5,286	5,204	5,369	**94,200**	**94,300**	5,662	5,580	5,745					
88,300	**88,400**	5,292	5,210	5,375	**94,300**	**94,400**	5,669	5,586	5,751					
88,400	**88,500**	5,299	5,216	5,381	**94,400**	**94,500**	5,675	5,592	5,757					
88,500	**88,600**	5,305	5,223	5,387	**94,500**	**94,600**	5,681	5,599	5,764					
88,600	**88,700**	5,311	5,229	5,394	**94,600**	**94,700**	5,687	5,605	5,770					
88,700	**88,800**	5,317	5,235	5,400	**94,700**	**94,800**	5,694	5,611	5,776					
88,800	**88,900**	5,324	5,241	5,406	**94,800**	**94,900**	5,700	5,618	5,782					
88,900	**89,000**	5,330	5,248	5,412	**94,900**	**95,000**	5,706	5,624	5,789					

$100,000 or over –
use the
Tax Computation Worksheet
on page 44

2013 Tax Computation Worksheet – Line 19

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

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

Taxable income. If line 18 is –	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least $100,000 but less than $236,600	$	x 6.27% (.0627)	$	$ 247.21	$
$236,600 or over	$	x 7.65% (.0765)	$	$3,512.29	$

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

Taxable income. If line 18 is –	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least $100,000 but less than $315,460	$	x 6.27% (.0627)	$	$ 329.55	$
$315,460 or over	$	x 7.65% (.0765)	$	$4,682.90	$

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

Taxable income. If line 18 is –	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least $100,000 but less than $157,730	$	x 6.27% (.0627)	$	$ 164.72	$
$157,730 or over	$	x 7.65% (.0765)	$	$2,341.40	$

2013 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 22.

If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household	If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
0	**9,540**	9,930	17,880	8,490	12,820	**35,000**	**35,500**	7,417	14,882	3,405	8,105
9,540	**10,000**	9,930	17,880	8,445	12,820	**35,500**	**36,000**	7,357	14,783	3,306	7,993
10,000	**10,500**	9,930	17,880	8,350	12,820	**36,000**	**36,500**	7,297	14,684	3,207	7,880
10,500	**11,000**	9,930	17,880	8,251	12,820	**36,500**	**37,000**	7,237	14,585	3,108	7,768
11,000	**11,500**	9,930	17,880	8,152	12,820	**37,000**	**37,500**	7,177	14,486	3,010	7,655
11,500	**12,000**	9,930	17,880	8,053	12,820	**37,500**	**38,000**	7,117	14,387	2,911	7,542
12,000	**12,500**	9,930	17,880	7,954	12,820	**38,000**	**38,500**	7,057	14,288	2,812	7,430
12,500	**13,000**	9,930	17,880	7,855	12,820	**38,500**	**39,000**	6,997	14,189	2,713	7,317
13,000	**13,500**	9,930	17,880	7,756	12,820	**39,000**	**39,500**	6,937	14,091	2,614	7,205
13,500	**14,000**	9,930	17,880	7,657	12,820	**39,500**	**40,000**	6,877	13,992	2,515	7,092
14,000	**14,500**	9,930	17,880	7,558	12,820	**40,000**	**40,500**	6,817	13,893	2,416	6,980
14,500	**15,000**	9,877	17,880	7,460	12,721	**40,500**	**41,000**	6,757	13,794	2,317	6,867
15,000	**15,500**	9,817	17,880	7,361	12,608	**41,000**	**41,500**	6,697	13,695	2,218	6,754
15,500	**16,000**	9,757	17,880	7,262	12,496	**41,500**	**42,000**	6,637	13,596	2,120	6,642
16,000	**16,500**	9,697	17,880	7,163	12,383	**42,000**	**42,500**	6,577	13,497	2,021	6,577
16,500	**17,000**	9,637	17,880	7,064	12,271	**42,500**	**43,000**	6,517	13,398	1,922	6,517
17,000	**17,500**	9,577	17,880	6,965	12,158	**43,000**	**43,500**	6,457	13,299	1,823	6,457
17,500	**18,000**	9,517	17,880	6,866	12,045	**43,500**	**44,000**	6,397	13,201	1,724	6,397
18,000	**18,500**	9,457	17,880	6,767	11,933	**44,000**	**44,500**	6,337	13,102	1,625	6,337
18,500	**19,000**	9,397	17,880	6,668	11,820	**44,500**	**45,000**	6,277	13,003	1,526	6,277
19,000	**19,500**	9,337	17,880	6,570	11,708	**45,000**	**45,500**	6,217	12,904	1,427	6,217
19,500	**20,000**	9,277	17,880	6,471	11,595	**45,500**	**46,000**	6,157	12,805	1,328	6,157
20,000	**20,500**	9,217	17,848	6,372	11,483	**46,000**	**46,500**	6,097	12,706	1,229	6,097
20,500	**21,000**	9,157	17,749	6,273	11,370	**46,500**	**47,000**	6,037	12,607	1,131	6,037
21,000	**21,500**	9,097	17,651	6,174	11,257	**47,000**	**47,500**	5,977	12,508	1,032	5,977
21,500	**22,000**	9,037	17,552	6,075	11,145	**47,500**	**48,000**	5,917	12,409	933	5,917
22,000	**22,500**	8,977	17,453	5,976	11,032	**48,000**	**48,500**	5,857	12,311	834	5,857
22,500	**23,000**	8,917	17,354	5,877	10,920	**48,500**	**49,000**	5,797	12,212	735	5,797
23,000	**23,500**	8,857	17,255	5,778	10,807	**49,000**	**49,500**	5,737	12,113	636	5,737
23,500	**24,000**	8,797	17,156	5,680	10,695	**49,500**	**50,000**	5,677	12,014	537	5,677
24,000	**24,500**	8,737	17,057	5,581	10,582	**50,000**	**50,500**	5,617	11,915	438	5,617
24,500	**25,000**	8,677	16,958	5,482	10,469	**50,500**	**51,000**	5,557	11,816	339	5,557
25,000	**25,500**	8,617	16,859	5,383	10,357	**51,000**	**51,500**	5,497	11,717	241	5,497
25,500	**26,000**	8,557	16,761	5,284	10,244	**51,500**	**52,000**	5,437	11,618	142	5,437
26,000	**26,500**	8,497	16,662	5,185	10,132	**52,000**	**52,500**	5,377	11,519	43	5,377
26,500	**27,000**	8,437	16,563	5,086	10,019	**52,500**	**53,000**	5,317	11,421	0	5,317
27,000	**27,500**	8,377	16,464	4,987	9,907	**53,000**	**53,500**	5,257	11,322	0	5,257
27,500	**28,000**	8,317	16,365	4,888	9,794	**53,500**	**54,000**	5,197	11,223	0	5,197
28,000	**28,500**	8,257	16,266	4,790	9,681	**54,000**	**54,500**	5,137	11,124	0	5,137
28,500	**29,000**	8,197	16,167	4,691	9,569	**54,500**	**55,000**	5,077	11,025	0	5,077
29,000	**29,500**	8,137	16,068	4,592	9,456	**55,000**	**55,500**	5,017	10,926	0	5,017
29,500	**30,000**	8,077	15,969	4,493	9,344	**55,500**	**56,000**	4,957	10,827	0	4,957
30,000	**30,500**	8,017	15,871	4,394	9,231	**56,000**	**56,500**	4,897	10,728	0	4,897
30,500	**31,000**	7,957	15,772	4,295	9,119	**56,500**	**57,000**	4,837	10,629	0	4,837
31,000	**31,500**	7,897	15,673	4,196	9,006	**57,000**	**57,500**	4,777	10,530	0	4,777
31,500	**32,000**	7,837	15,574	4,097	8,893	**57,500**	**58,000**	4,717	10,432	0	4,717
32,000	**32,500**	7,777	15,475	3,998	8,781	**58,000**	**58,500**	4,657	10,333	0	4,657
32,500	**33,000**	7,717	15,376	3,900	8,668	**58,500**	**59,000**	4,597	10,234	0	4,597
33,000	**33,500**	7,657	15,277	3,801	8,556	**59,000**	**59,500**	4,537	10,135	0	4,537
33,500	**34,000**	7,597	15,178	3,702	8,443	**59,500**	**60,000**	4,477	10,036	0	4,477
34,000	**34,500**	7,537	15,079	3,603	8,331	**60,000**	**60,500**	4,417	9,937	0	4,417
34,500	**35,000**	7,477	14,981	3,504	8,218	**60,500**	**61,000**	4,357	9,838	0	4,357

Continued on next page

2013 Standard Deduction Table *(continued from page 45)*

If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –			
61,000	**61,500**	4,297	9,739	0	4,297
61,500	**62,000**	4,237	9,640	0	4,237
62,000	**62,500**	4,177	9,542	0	4,177
62,500	**63,000**	4,117	9,443	0	4,117
63,000	**63,500**	4,057	9,344	0	4,057
63,500	**64,000**	3,997	9,245	0	3,997
64,000	**64,500**	3,937	9,146	0	3,937
64,500	**65,000**	3,877	9,047	0	3,877
65,000	**65,500**	3,817	8,948	0	3,817
65,500	**66,000**	3,757	8,849	0	3,757
66,000	**66,500**	3,697	8,750	0	3,697
66,500	**67,000**	3,637	8,652	0	3,637
67,000	**67,500**	3,577	8,553	0	3,577
67,500	**68,000**	3,517	8,454	0	3,517
68,000	**68,500**	3,457	8,355	0	3,457
68,500	**69,000**	3,397	8,256	0	3,397
69,000	**69,500**	3,337	8,157	0	3,337
69,500	**70,000**	3,277	8,058	0	3,277
70,000	**70,500**	3,217	7,959	0	3,217
70,500	**71,000**	3,157	7,860	0	3,157
71,000	**71,500**	3,097	7,762	0	3,097
71,500	**72,000**	3,037	7,663	0	3,037
72,000	**72,500**	2,977	7,564	0	2,977
72,500	**73,000**	2,917	7,465	0	2,917
73,000	**73,500**	2,857	7,366	0	2,857
73,500	**74,000**	2,797	7,267	0	2,797
74,000	**74,500**	2,737	7,168	0	2,737
74,500	**75,000**	2,677	7,069	0	2,677
75,000	**75,500**	2,617	6,970	0	2,617
75,500	**76,000**	2,557	6,872	0	2,557
76,000	**76,500**	2,497	6,773	0	2,497
76,500	**77,000**	2,437	6,674	0	2,437
77,000	**77,500**	2,377	6,575	0	2,377
77,500	**78,000**	2,317	6,476	0	2,317
78,000	**78,500**	2,257	6,377	0	2,257
78,500	**79,000**	2,197	6,278	0	2,197
79,000	**79,500**	2,137	6,179	0	2,137
79,500	**80,000**	2,077	6,080	0	2,077
80,000	**80,500**	2,017	5,982	0	2,017
80,500	**81,000**	1,957	5,883	0	1,957
81,000	**81,500**	1,897	5,784	0	1,897
81,500	**82,000**	1,837	5,685	0	1,837
82,000	**82,500**	1,777	5,586	0	1,777
82,500	**83,000**	1,717	5,487	0	1,717
83,000	**83,500**	1,657	5,388	0	1,657
83,500	**84,000**	1,597	5,289	0	1,597
84,000	**84,500**	1,537	5,190	0	1,537
84,500	**85,000**	1,477	5,092	0	1,477
85,000	**85,500**	1,417	4,993	0	1,417
85,500	**86,000**	1,357	4,894	0	1,357
86,000	**86,500**	1,297	4,795	0	1,297
86,500	**87,000**	1,237	4,696	0	1,237

If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –			
87,000	**87,500**	1,177	4,597	0	1,177
87,500	**88,000**	1,117	4,498	0	1,117
88,000	**88,500**	1,057	4,399	0	1,057
88,500	**89,000**	997	4,300	0	997
89,000	**89,500**	937	4,202	0	937
89,500	**90,000**	877	4,103	0	877
90,000	**90,500**	817	4,004	0	817
90,500	**91,000**	757	3,905	0	757
91,000	**91,500**	697	3,806	0	697
91,500	**92,000**	637	3,707	0	637
92,000	**92,500**	577	3,608	0	577
92,500	**93,000**	517	3,509	0	517
93,000	**93,500**	457	3,410	0	457
93,500	**94,000**	397	3,312	0	397
94,000	**94,500**	337	3,213	0	337
94,500	**95,000**	277	3,114	0	277
95,000	**95,500**	217	3,015	0	217
95,500	**96,000**	157	2,916	0	157
96,000	**96,500**	97	2,817	0	97
96,500	**97,000**	37	2,718	0	37
97,000	**97,500**	0	2,619	0	0
97,500	**98,000**	0	2,520	0	0
98,000	**98,500**	0	2,422	0	0
98,500	**99,000**	0	2,323	0	0
99,000	**99,500**	0	2,224	0	0
99,500	**100,000**	0	2,125	0	0
100,000	**100,500**	0	2,026	0	0
100,500	**101,000**	0	1,927	0	0
101,000	**101,500**	0	1,828	0	0
101,500	**102,000**	0	1,729	0	0
102,000	**102,500**	0	1,630	0	0
102,500	**103,000**	0	1,532	0	0
103,000	**103,500**	0	1,433	0	0
103,500	**104,000**	0	1,334	0	0
104,000	**104,500**	0	1,235	0	0
104,500	**105,000**	0	1,136	0	0
105,000	**105,500**	0	1,037	0	0
105,500	**106,000**	0	938	0	0
106,000	**106,500**	0	839	0	0
106,500	**107,000**	0	740	0	0
107,000	**107,500**	0	641	0	0
107,500	**108,000**	0	543	0	0
108,000	**108,500**	0	444	0	0
108,500	**109,000**	0	345	0	0
109,000	**109,500**	0	246	0	0
109,500	**110,000**	0	147	0	0
110,000	**110,493**	0	49	0	0
110,493	**or over**	0	0	0	0