

1A & WI-Z

Wisconsin income tax

Form 1A & WI-Z instructions

'95



State of Wisconsin • DEPARTMENT OF REVENUE

Dear Taxpayer:

Here are five good reasons to file your federal and state income tax returns electronically this year:

1. **It's fast.** Most refund checks are sent within a week and direct deposits are even faster.
2. **It's easy.** Tax preparers, financial institutions and others can file electronically for you.
3. **It's accurate.** The electronic filing system itself checks the return for common errors.
4. **It's documented.** Filers get clean copies of their returns and proof-of-filing acknowledgments.
5. **It's flexible.** Even if you owe taxes, you can file early and delay payment until April 15.

A few years ago, electronic filing was a novelty. Since then experience has shown that it works. File electronically in 1996 so it can work for you too.

Sincerely,

Mark D. Bugher
Secretary of Revenue

What's New or Changing For 1995

- **Earned Income Credit** The Wisconsin earned income credit is changed. The credit is a percentage of the federal earned income credit. As a result of this change, the Wisconsin earned income credit form (Schedule EICW) is eliminated for 1995. See page 9.
- **Dependents** Filing requirements for an individual who can be claimed as a dependent on another person's return are changed. See page 2.
- **Minnesota Income** Individuals are asked to provide information on income earned from working in Minnesota. See page 4.

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 in the issuance of refund checks.

Who Must File

Refer to the table to see if you must file a return for 1995.

Filing status	Age as of December 31, 1995	You must file if your gross income* (or total gross income of husband and wife) during 1995 was:	
		Full-year resident	Part-year resident or nonresident
Single	Under 65 65 or older	\$5,200 or more	\$2,000 or more
		\$5,710 or more	\$2,000 or more
Married-filing joint return	Both under 65	\$8,900 or more	\$2,000 or more
	One spouse 65 or older	\$9,410 or more	\$2,000 or more
	Both spouses 65 or older	\$9,920 or more	\$2,000 or more
Married-filing separate return	Any age	\$4,230 or more (applies to each spouse individually)	\$2,000 or more
Head of household	Under 65 65 or older	\$7,040 or more	\$2,000 or more
		\$7,550 or more	\$2,000 or more

*Gross income means all income (before deducting expenses) reportable to Wisconsin which is received in the form of money, property, or services. It does not include items which are exempt from Wisconsin tax (for example, the portion of social security benefits which is not taxable on your Wisconsin return).

Other Filing Requirements

Even if your income is less than the amounts shown on the table, you must file a return if for 1995:

- Note** • You could be claimed as a dependent on someone else's return and you had \$1 or more of nonwage income and \$650 or more of gross income.
- You owe a Wisconsin penalty on an Individual Retirement Account (IRA), annuity, or other retirement plan.

Which Form To File For 1995

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

Who Should File

Even if you don't 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 1995.
- You can take the earned income credit.

Electronic Filing

Electronic filing is the fastest way to receive federal and state income tax refunds. Refunds deposited directly in a financial institution account can be issued in as little as five working days; checks in as little as seven working days. To file your Wisconsin income tax return electronically, you must work with a tax professional. Check your local telephone directory for the names of tax professionals who offer electronic filing services. Fees may vary.

Although most Wisconsin returns can be filed electronically, there are some which may not. Returns containing one or more of the following items may not be filed electronically:

1. Homestead credit
2. Farmland preservation credit
3. Credit for tax paid to another state
4. Wisconsin Schedule DC, EC, HR, or T

When To File

You should file as soon as you can, but not later than **April 15, 1996**. If you file late without an extension, you are subject to penalties and interest. If you have been allowed an extension for filing your federal return, this automatically gives you a Wisconsin extension, provided you attach a copy of your federal extension to your Wisconsin return when you file.

If you do not apply for a federal extension but need extra time to file your Wisconsin return, contact any department office.

Additional Forms Or Special Help

As you fill in your Form WI-Z or Form 1A, if you find you need help, it is available at the following Department of Revenue offices:

- Madison— 4638 University Ave. (zip code 53702-0001)
income tax information (608) 266-2772 or
(608) 266-2486
forms requests (608) 266-1961
- Milwaukee— State Office Bldg., 819 N. 6th St., Rm. 408
(zip code 53203-1682)
income tax information (414) 227-4000
forms requests (414) 227-4440
- Appleton— 265 W. Northland Ave.
(zip code 54911-2091)
telephone (414) 832-2727
- Eau Claire— State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-6190)
telephone (715) 836-2811

Other offices open on a limited schedule (generally Mondays) are: Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha,

La Crosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhineland, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

Hearing-Impaired People

Phone help is available for hearing-impaired people who have TDD equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TDD equipment.

Questions About Refunds-Call (608) 266-8100

If you must contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your return. You may call the number indicated above or write to: Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903. When calling, be sure to have your social security number and the dollar amount of your refund available.

The refund inquiry number is available 24 hours a day, seven days a week. Operator assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m.

Line Instructions

Form WI-Z

 Instructions for Form WI-Z are on the back of the form.

Form 1A

Follow these line instructions to complete your Form 1A. Prepare one copy of Form 1A for your records and another copy to be filed with the Department of Revenue.

Name, Address, and Social Security Number

If your booklet has a mailing label with your name on the front cover, remove the label and place it in the name and address area of the tax return you file. If your name, address, or social security number is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label. Do not use the label if your name is not on it.

If you did not receive a booklet with a label, print or type your name, address, and social security number information in the spaces provided on Form 1A.

Quick Refund

To receive your refund check in as little as two weeks, you must use an unaltered and current label. You also must:

- (1) have a Wisconsin address,
- (2) not claim homestead credit,
- (3) not owe delinquent taxes, delinquent child support, or have debts to other state agencies, municipalities, or counties,
- (4) fill in the amount of your refund (using dollars and cents) from line 25 (line 12 of Form WI-Z) less any amount carried forward to your 1996 estimated tax from line 27, in the Quick Refund box,

- (5) file by April 1, 1996, and
- (6) mail your return to: Quick Refund, P.O. Box 38, Madison, WI 53787-0001.

Note If you qualify for the earned income credit and request that the department compute your credit (see line 22 instructions), you may not claim a Quick Refund.

If you receive a Quick Refund and you have an error in computation, an additional refund or billing, with interest if appropriate, will be sent to you after processing of your return is completed.

 An alternative to the Quick Refund procedure is to file electronically. You may be able to get your refund even faster by filing electronically. See page 2 for more information.

State Election Campaign Fund

You may designate \$1 to this fund by checking the box on Form 1A. If you are married, your spouse may also designate \$1 to this fund. Checking the box will neither change your tax nor reduce your refund.

Tax District

Check the proper box and fill in the city, village, or town and the county in which you lived on December 31, 1995.

School District Number

Refer to page 11 in this booklet. Fill in the number of the school district in which you lived on December 31, 1995.

Filing Status

Check one of the boxes to indicate your filing status for 1995. If more than one filing status applies to you, choose the one that will give you the lowest tax.

Single You are considered single if, on December 31, 1995:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 1995, and did not remarry in 1995.

Married filing joint return You and your spouse may file a joint return if:

- You were married as of December 31, 1995, or
- Your spouse died in 1995 and you did not remarry in 1995, or
- Your spouse died in 1996 before filing a 1995 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return.

Head of household If you qualify to file your federal income tax return using the head of household filing status, you also qualify to use the head of household filing status for Wisconsin. See the instructions for your federal income tax return to see if you qualify. If you are not required to file a federal return, contact any Department of Revenue office to see if you qualify.

If your federal filing status is qualifying widow(er) with dependent child, use the head of household filing status for Wisconsin.

Note If you are married and qualify to use the head of household filing status, you should get Publication 109, Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1995, from any Department of Revenue office for information on reporting your marital income.

Rounding Off to Whole Dollars

On your Form 1A you may round off cents to the nearest dollar. You can drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.



Income Earned in Minnesota

Under the reciprocity agreement that Wisconsin has with Minnesota, a Wisconsin resident is not subject to the Minnesota income tax for income earned from the performance of

personal or professional services in Minnesota. The section above line 1 on Form 1A and Form WI-Z relates to income covered under this agreement. The information is needed so that the two states can measure the revenue impact of the reciprocity agreement. The information that you provide will not affect your tax.

Income covered under the reciprocity agreement includes wages, salaries, tips, commissions, bonuses, fees, or similar compensation, *as long as you personally performed the service in Minnesota.*

If you and/or your spouse, while a Wisconsin resident, earned income in Minnesota that is covered under the reciprocity agreement, check the "yes" box on the form and write in the amount(s) of income. If only a portion of your income was earned in Minnesota, write in that amount. If you do not know the actual amount, you may estimate it based on the percent of work time spent in Minnesota. If neither you nor your spouse earned income in Minnesota, check the "no" box.

Types of income covered under reciprocity include:

- Income from work done at the employer's location in Minnesota, such as at an office, factory, restaurant, store, clinic, or similar place of employment.
- Income from work done at various locations in Minnesota, such as a job site, construction site, or a customer's location, including income from service performed as a plumber, carpenter, repairman, or similar occupations.

Types of income **not** covered under reciprocity include:

- Income of interstate truck drivers, railroad workers, and airline employees who work in more than one state and under federal law cannot be taxed by Minnesota.
- Pensions and annuities; unemployment compensation.

Line 1 Wages, Salaries, Tips, Etc.

Fill in on line 1 the amount from line 7 of your federal Form 1040A or 1040; line 1 of Form 1040EZ; or, if you use TeleFile, the total of your W-2 wage income.

Line 2 Interest

Fill in on line 2 the amount from line 8a of your federal Form 1040A or 1040; line 2 of your Form 1040EZ; or line C of your TeleFile Worksheet.

Exceptions

- Interest from state and municipal bonds must be included on line 2. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)
- Interest from securities of the U.S. government should not be included on line 2. This interest is not taxable to Wisconsin.

If either exception applies, complete the following worksheet to determine the amount to fill in on line 2 of Form 1A.

1. Interest from line 8a of your federal Form 1040A or 1040; line 2 of Form 1040EZ; or line C of your TeleFile Worksheet.... _____
2. State and municipal bond interest* _____
3. Add lines 1 and 2 _____
4. Interest from U.S. bonds and other U.S. securities which is included in your federal income _____
5. Subtract line 4 from line 3. Fill in here and on line 2 of Wisconsin Form 1A..... _____

* This will generally be the amount on line 8b of your federal Form 1040A or 1040, or the tax-exempt interest shown by line 2 of Form 1040EZ. However, do not include interest from the following securities: (1) public housing authority and 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 before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds, (6) 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 Internal Revenue Code, and (7) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands. Income from these securities is exempt from Wisconsin tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

Caution Do not include on line 4 of the worksheet 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 income.

Line 3 Dividends

Fill in on line 3 the amount from line 9 of your federal Form 1040A or 1040.

Note A distribution received from a mutual fund which invests in U.S. government securities may be partially or completely nontaxable for Wisconsin purposes. If information you received from a mutual fund advises you that any portion of a distribution is from investments in U.S. government securities, do not include that portion of the distribution in Wisconsin income.

Line 4 Unemployment Compensation

If you received unemployment compensation in 1995, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the schedule on the reverse side of Form 1A.

Line 5 IRA Distributions, Pensions and Annuities, and Social Security Benefits

Fill in on line 5 the total amount of your taxable IRA distributions, pensions and annuities, and social security. Use the following worksheet to determine the amount to fill in.

Retirement Benefit Worksheet (Keep for your records)

1. Fill in taxable IRA distributions from line 10b of federal Form 1040A or line 15b of Form 1040 . 1. _____
2. Fill in taxable pensions and annuities from line 11b of federal Form 1040A or line 16b of Form 1040 2. _____
3. Fill in taxable social security from line 13b of federal Form 1040A or line 20b of Form 1040 3. _____
4. Add lines 1, 2, and 3 ... 4. _____
5. Nontaxable retirement benefits (see below) 5. _____
6. Subtract line 5 from line 4. Fill in here and on line 5 of Form 1A 6. _____

Nontaxable retirement benefits The following retirement benefits are nontaxable for Wisconsin:

- Up to 85% of your social security benefits may be taxable on your federal return. Wisconsin does not tax more than 50% of these benefits. If line 7 of your federal Social Security Benefits Worksheet (from Form 1040A or 1040 instructions) is more than \$34,000 (\$44,000 if married filing jointly), use the worksheet below to determine the portion of your federally taxable social security benefits which is not taxable for Wisconsin.

Note Lines 2 and 3 of the worksheet below refer to lines on the federal Social Security Benefits Worksheet included in federal Form 1040A and Form 1040 instructions. If you use one of the optional federal worksheets (e.g., the optional worksheet for a lump sum payment), use the equivalent lines on that worksheet.

Wisconsin Social Security Benefits Worksheet (Keep for your records)

1. Amount from line 3 of Retirement Benefit Worksheet above 1. _____
2. Amount from line 2 of your federal Social Security Benefits Worksheet 2. _____
3. Amount from line 9 of your federal Social Security Benefits Worksheet 3. _____
4. Fill in 1/2 of line 3 4. _____
5. Compare line 2 and line 4. Fill in the smaller amount 5. _____
6. Subtract line 5 from line 1. Also fill in this amount on line 5 of the Retirement Benefit Worksheet above 6. _____

- Railroad retirement benefits are not taxable for Wisconsin. Include on line 5 of the worksheet any amounts received from the U.S. Railroad Retirement Board which have been included in federal income.

If you included tier 1 railroad retirement benefits (RRB) as part of your taxable social security (SS), use the following formula to determine the portion attributable to tier 1 RRB.

$$\frac{\text{Tier 1 RRB}}{\text{Total tier 1 RRB and SS}} \times \text{Taxable SS} = \text{Nontaxable tier 1 RRB}$$

* From line 13b of federal Form 1040A or line 20b of Form 1040. If you used the Wisconsin Social Security Benefits Worksheet above, use the amount from line 5 of that worksheet.

- Include on line 5 of the worksheet any payments received from the retirement systems listed below, to the extent you have included such payments in your federal income, 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, OR
- (3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

The specific retirement systems are:

Local and state retirement systems 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.

Federal retirement systems United States Government civilian employee and military personnel retirement systems. Examples of such retirement systems include the Civil Service Retirement System, Federal Employees' Retirement System, and Retired Serviceman's Family Protection Plan.

Note Do not include the following on line 5 of the worksheet:

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

CAUTION Only retirement benefits based on qualified membership (i.e., membership which began before January 1964, as explained above) in one of the retirement systems listed above are exempt. Any portion of your retirement benefit which is based on membership in other retirement systems (or based on employment which began after December 31, 1963) is taxable.

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, completely closing the account. Later you returned to teaching, and a new retirement account was 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 and were a member of the Wisconsin State Teachers Retirement System from 1960-1965. From 1966 until retirement, you were employed by a state agency in a non-teaching capacity and were a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds based on employment in both retirement systems. Only the portion of the annuity which is attributable to the Wisconsin State Teachers Retirement System is exempt. Use the following formula to determine the exempt portion:

Years of creditable service in an <u>exempt plan</u>	X	Annuity included in federal income	=	Exempt portion of annuity
Total years of creditable service				

Note If you received a separate Form 1099-R for the taxable and exempt portions of your annuity, you may use the Form 1099-R information instead of the above formula.

Line 7 IRA Deduction

Fill in on line 7 the amount from line 15c of your federal Form 1040A or lines 23a and 23b of federal Form 1040.

Line 9 Dependents

 Check the box on line 9 (line 2 on Form WI-Z) if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you). If your income includes any unearned income (for example, interest or dividends), you must use the Special Tax Worksheet for Dependents on page 16 to figure your tax.

Line 10 Tax

Use the amount on line 8 to find your tax in the Tax Table on pages 12-15. Fill in the amount of your tax on line 10. But if you checked the box on line 9 and are required to use the Special Tax Worksheet for Dependents, fill in the amount of your tax from the Special Tax Worksheet for Dependents on page 16.

Note The Wisconsin standard deduction is built into the Tax Table, which automatically allows you the correct standard deduction for your income and filing status unless you can be claimed as a dependent on someone else's return.

Line 11 Dependent Credit

The term "dependents" does **NOT** include you or your spouse.

Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents on your Wisconsin return. Write the first name of each of your dependents in the space provided. Next, fill in the number of dependents you are claiming, multiply that number by \$50, and fill in the answer on line 11.

Line 12 Senior Citizen Credit

Single Person or Person Filing as Head of Household If you were age 65 or older on December 31, 1995, fill in \$25 on line 12.

Married Persons Filing a Joint Return If you or your spouse were age 65 or older on December 31, 1995, fill in \$25 on line 12. If both you and your spouse were age 65 or older on December 31, 1995, fill in \$50 on line 12. The maximum credit that may be claimed on line 12 is \$50.

You may not claim a senior citizen credit for a person who is claimed as a dependent on your return.

Line 13 Renter's and Home Owner's School Property Tax Credit

You may claim a credit if you paid rent during 1995 for living quarters used as your primary residence OR you paid property taxes during 1995 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 23.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit on line 13a (line 4a on Form WI-Z) and the home owner's credit on line 13b (line 4b on Form WI-Z). The total combined credits claimed on lines 13a and 13b (lines 4a and 4b on Form WI-Z) cannot exceed \$200 (\$100 if married filing as head of household).

Married Persons Filing a Joint Return Determine the credit by using the total of both spouses' rent and property taxes.

Married Persons Filing as Head of Household Each spouse may claim a credit. Each spouse may use only his or her own property taxes and rent to determine the credit. The maximum combined renter's and home owner's credit allowable on lines 13a and 13b to each spouse is \$100.

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 between the owners or occupants. See instructions for lines 13a and 13b.

Line 13a (Line 4a on Form WI-Z) How to Determine the Renter's School Property Tax Credit

Step 1 Rent Paid in 1995 Fill in on the appropriate line(s) the total rent that you paid in 1995 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. The living quarters

must have been used as your principal home. Do not include rent paid for housing that is exempt from property taxes (for example, a university dormitory). (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 check with your manager on this point.)

Renter's School Property Tax Credit Table

If Rent Paid is:		Your Line 13a (Line 4a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 13a (Line 4a on Form WI-Z) Credit is:	
At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2
		Heat Included in Rent	Heat Not Included in Rent			Heat Included in Rent	Heat Not Included in Rent
\$ 1	\$ 100	1	1	\$5,000	\$5,100	\$101	\$126
100	200	3	4	5,100	5,200	103	129
200	300	5	6	5,200	5,300	105	131
300	400	7	9	5,300	5,400	107	134
400	500	9	11	5,400	5,500	109	136
500	600	11	14	5,500	5,600	111	139
600	700	13	16	5,600	5,700	113	141
700	800	15	19	5,700	5,800	115	144
800	900	17	21	5,800	5,900	117	146
900	1,000	19	24	5,900	6,000	119	149
1,000	1,100	21	26	6,000	6,100	121	151
1,100	1,200	23	29	6,100	6,200	123	154
1,200	1,300	25	31	6,200	6,300	125	156
1,300	1,400	27	34	6,300	6,400	127	159
1,400	1,500	29	36	6,400	6,500	129	161
1,500	1,600	31	39	6,500	6,600	131	164
1,600	1,700	33	41	6,600	6,700	133	166
1,700	1,800	35	44	6,700	6,800	135	169
1,800	1,900	37	46	6,800	6,900	137	171
1,900	2,000	39	49	6,900	7,000	139	174
2,000	2,100	41	51	7,000	7,100	141	176
2,100	2,200	43	54	7,100	7,200	143	179
2,200	2,300	45	56	7,200	7,300	145	181
2,300	2,400	47	59	7,300	7,400	147	184
2,400	2,500	49	61	7,400	7,500	149	186
2,500	2,600	51	64	7,500	7,600	151	189
2,600	2,700	53	66	7,600	7,700	153	191
2,700	2,800	55	69	7,700	7,800	155	194
2,800	2,900	57	71	7,800	7,900	157	196
2,900	3,000	59	74	7,900	8,000	159	199
3,000	3,100	61	76	8,000	8,100	161	200
3,100	3,200	63	79	8,100	8,200	163	200
3,200	3,300	65	81	8,200	8,300	165	200
3,300	3,400	67	84	8,300	8,400	167	200
3,400	3,500	69	86	8,400	8,500	169	200
3,500	3,600	71	89	8,500	8,600	171	200
3,600	3,700	73	91	8,600	8,700	173	200
3,700	3,800	75	94	8,700	8,800	175	200
3,800	3,900	77	96	8,800	8,900	177	200
3,900	4,000	79	99	8,900	9,000	179	200
4,000	4,100	81	101	9,000	9,100	181	200
4,100	4,200	83	104	9,100	9,200	183	200
4,200	4,300	85	106	9,200	9,300	185	200
4,300	4,400	87	109	9,300	9,400	187	200
4,400	4,500	89	111	9,400	9,500	189	200
4,500	4,600	91	114	9,500	9,600	191	200
4,600	4,700	93	116	9,600	9,700	193	200
4,700	4,800	95	119	9,700	9,800	195	200
4,800	4,900	97	121	9,800	9,900	197	200
4,900	5,000	99	124	9,900	10,000	199	200
				10,000 or more		200	200

If the rent you paid included domestic, food, medical, or other services, reduce the amount filled in for rent paid in 1995 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 1995. For example, if you and two other individuals rented an apartment and paid a total rent of \$3,000 in 1995, 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 to determine your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in the amount of your credit on line 13a (line 4a on Form WI-Z).

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet at the top of page 8.

Home Owner's School Property Tax Credit Table

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 13b (Line 4b on Form WI-Z) Credit is	At Least	But Less Than	Line 13b (Line 4b on Form WI-Z) Credit is	At Least	But Less Than	Line 13b (Line 4b on Form WI-Z) Credit is
		\$ 1			\$ 25			\$ 1
25	50	4	700	725	71	1,375	1,400	139
50	75	6	725	750	74	1,400	1,425	141
75	100	9	750	775	76	1,425	1,450	144
100	125	11	775	800	79	1,450	1,475	146
125	150	14	800	825	81	1,475	1,500	149
150	175	16	825	850	84	1,500	1,525	151
175	200	19	850	875	86	1,525	1,550	154
200	225	21	875	900	89	1,550	1,575	156
225	250	24	900	925	91	1,575	1,600	159
250	275	26	925	950	94	1,600	1,625	161
275	300	29	950	975	96	1,625	1,650	164
300	325	31	975	1,000	99	1,650	1,675	166
325	350	34	1,000	1,025	101	1,675	1,700	169
350	375	36	1,025	1,050	104	1,700	1,725	171
375	400	39	1,050	1,075	106	1,725	1,750	174
400	425	41	1,075	1,100	109	1,750	1,775	176
425	450	44	1,100	1,125	111	1,775	1,800	179
450	475	46	1,125	1,150	114	1,800	1,825	181
475	500	49	1,150	1,175	116	1,825	1,850	184
500	525	51	1,175	1,200	119	1,850	1,875	186
525	550	54	1,200	1,225	121	1,875	1,900	189
550	575	56	1,225	1,250	124	1,900	1,925	191
575	600	59	1,250	1,275	126	1,925	1,950	194
600	625	61	1,275	1,300	129	1,950	1,975	196
625	650	64	1,300	1,325	131	1,975	2,000	199
650	675	66	1,325	1,350	134	2,000 or more		200

Worksheet

1. Credit for rent with heat included (from Column 1 of Table) .. 1. _____.
2. Credit for rent where heat not included (from Column 2 of Table) 2. _____.
3. Add lines 1 and 2. Fill in on line 13a of Form 1A (line 4a of Form WI-Z)* 3. _____.

* Do not fill in more than \$200 (\$100 if married filing as head of household).

■ **Line 13b (Line 4b on Form WI-Z) How to Determine the Home Owner's School Property Tax Credit**

Step 1 Property Taxes Paid on Home in 1995 Fill in the total amount of property taxes you paid during 1995 on your home. Do not include any charges for special assessments, delinquent interest, or services which may be included on your tax bill (like trash removal, recycling fee, or a water bill). Also, do not include property taxes paid on property which is not your primary residence (such as a cottage or vacant land). The property taxes for your home to be filled in on line 13b (line 4b on Form WI-Z) are further limited as follows:

- a. If a home was purchased or sold during 1995, 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 of the home. If the closing agreement does not divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer on the basis of the number of months each one owned the home.
- b. If you owned a mobile home during 1995, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental should be filled in as rent on line 13a (line 4a on Form WI-Z).
- 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 which 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.

Step 2 After you have filled in the amount of property taxes paid on your home in 1995, refer to the Home Owner's School Property Tax Credit Table on page 7 to determine your credit. Fill in the amount of your credit on line 13b (line 4b on Form WI-Z).

Caution If you also claimed the renter's credit on line 13a (line 4a on Form WI-Z), the total credit claimed on lines 13a and 13b (lines 4a and 4b on Form WI-Z) cannot exceed \$200 (\$100 if married filing as head of household).

■ **Line 14 Married Couple Credit**

If you are married filing a joint return and you and your spouse are both employed, you may be able to take a credit against your tax.

To compute the credit, fill in the schedule on the reverse side of Form 1A. Each spouse must list his or her earned income separately in columns A and B of the schedule. "Earned income" includes wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employe compensation. Earned income does not include interest, dividends, unemployment compensation, or any amount which is not taxable by Wisconsin. Do not consider marital property laws, marital property agreements, or unilateral statements in figuring each spouse's earned income.

Fill in the credit from line 6 of the schedule on line 14 of Form 1A. The maximum credit allowable is \$300.

■ **Line 17 (Line 8 on Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases**

If, during 1995, you made any taxable purchases from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 17 of Form 1A (line 8 on Form WI-Z). Taxable purchases include furniture, carpet, clothing, computers, books, CDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc. For example, if you purchased \$300 of clothing through a catalog from an out-of-state company,

no sales and use tax was charged, and you reside in a county with a 5% sales and use 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.

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 (line 1 multiplied by tax rate on line 2). Fill in this amount on line 17 of Form 1A (line 8 of Form WI-Z) if \$1 or more..... \$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown below, the tax rate was 5 1/2% for all of 1995.

If you reside in Forest County, the tax rate was 5% before April 1, 1995, and 5 1/2% on April 1, 1995, and after.

If you reside in Trempealeau County, the tax rate was 5% before October 1, 1995, and 5 1/2% on October 1, 1995, and after.

If you reside in one of the following counties, the tax rate was 5 % for 1995:

Brown	Green Lake	Rock
Calumet	Kewaunee	Sheboygan
Clark	La Fayette	Taylor
Eau Claire	Manitowoc	Vernon
Florence	Marinette	Washington
Fond du Lac	Menominee	Waukesha
Grant	Outagamie	Winnebago
Green	Racine	Wood

Line 18 Endangered Resources Donation

Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. All gifts (up to a total of \$500,000) will be matched by general purpose revenue, which makes your gift twice as important to endangered resources.

Consider a gift of \$15, \$25, \$50, or \$75, or choose your own amount, and support endangered resources in Wisconsin. Fill in line 18 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to: Endangered Resources Fund, Department of Natural Resources, P.O. Box 7921, Madison, WI 53707.

Line 20 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2 and 1099-R). Fill in the total on line 20. Attach readable copies of your withholding statements to the front of Form 1A.

DO NOT claim credit for tax withheld for other states. DO NOT claim amounts marked social security or Medicare tax withheld. DO NOT claim credit for federal tax withheld. DO NOT include withholding statements from other tax years. DO NOT 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 21 1995 Wisconsin Estimated Tax Payments and Amount Applied from 1994 Return

Fill in the total of (1) any overpayment of 1994 income tax you were allowed as a credit on your 1995 Wisconsin estimated tax plus (2) any Wisconsin estimated tax payments you made for 1995. If you are married and file a joint return, add together (1) the total of both spouses' separate estimated tax payments, (2) any joint estimated tax payments you made, and (3) the total overpayments of 1994 income tax you and your spouse were allowed as credit to your 1995 estimated tax account(s).

Follow the above instructions even if your spouse died during 1995.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1A explaining all the payments you and your spouse made for 1995 and the name(s) and social security number(s) under which you made the payments.

Line 22 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.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 22.

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 federal Schedule EIC for definition of a "qualifying child").

CAUTION For federal purposes only your first two qualifying children are counted. For Wisconsin purposes all of your qualifying children are counted.

Note: If your qualifying child is not claimed as a dependent on your return, write the child's name(s) above line 22.

Step 2 Fill in the earned income credit from line 29c of federal Form 1040A or line 57 of Form 1040.

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	16%
3 or more	50%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 22. This is your Wisconsin earned income credit.

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 qualifying children in the space provided on line 22. Write EIC in the space to the right of line 22. Complete your return through line 23 of Form 1A. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1A.

Line 23 Homestead Credit

If you are claiming homestead credit, fill in on line 23 the amount of your credit from line 19 of Schedule H, the homestead credit claim form. Attach your completed Schedule H to Form 1A.

Line 25 or 26

Complete line 25 or 26 to determine your refund or amount you owe. Amounts less than \$1 cannot be refunded. If you owe less than \$1, send in your return, but do not pay the tax. If you owe \$1 or more with your return, you may pay by check or money order made payable to: Wisconsin Department of Revenue. Write your social security number on your check or money order. Paper clip it to Form 1A.

Line 27 Amount of Line 25 to be Applied to your 1996 Estimated Tax

Fill in on line 27 the portion of your refund from line 25 that you want to apply to your 1996 estimated income tax. The difference between line 27 and line 25 will be refunded to you. (**Note** The amount applied to your 1996 estimated tax will reduce your refund.)

Sign and Date Your Return

Form 1A is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Keep a copy of your return for your records.

Attachments

- Attach the appropriate copy of each of your withholding statements to the front of Form 1A.
- If you owe \$1 or more with your return, attach your payment to the front of Form 1A.
- If you were allowed a federal extension of time to file, attach a copy of the extension.
- If you claimed homestead credit, attach Schedule H to your Form 1A.

Do not attach a copy of your federal return to Form 1A unless you are requesting the department to compute your earned income credit.

Where to File

If you qualify for a quick refund, see page 3. Otherwise, mail your return to the Wisconsin Department of Revenue:

If: ▼	Use this address ▼
refund or no tax due	P.O. Box 59 Madison, WI 53785-0001
tax is due	P.O. Box 268 Madison, WI 53790-0001
homestead credit claimed	P.O. Box 34 Madison, WI 53786-0001

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.

Wisconsin homestead credit provides direct relief to home owners and renters. You may qualify if you were:

- At least 18 years old on December 31, 1995,
- A Wisconsin resident for all of 1995,
- Not claimed as a dependent on anyone's 1995 tax return (unless you were 62 or older on December 31, 1995),
- Not living in tax-exempt public housing for all of 1995 (**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, and
- Had a total household income (including wages, interest, social security, and certain other sources of income) below \$19,154 in 1995.

Forms and instruction booklets are available at Department of Revenue offices and many banks and libraries, or by writing: Homestead, Box 8903, Madison, WI 53708-8903.

Special Instructions**Estimated Tax Payments**

If your 1996 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must prepay your 1996 tax in installments beginning April 15, 1996, using Wisconsin Form 1-ES. For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. For more information contact our Estimated Tax Unit at (608) 266-9940 or any Department of Revenue office.

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 positive action to change your legal residency to another state.

For more information, get Publication 104, Wisconsin Taxation of Military Personnel, from any Department of Revenue office.

Death of a Taxpayer

A return for a taxpayer who died in 1995 should be filed on the same form which would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

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

When a surviving heir files the return claiming a refund on behalf of a person who died and the refund is larger than \$100, attach a completed Form I-804, "Claim for Decedent's Wisconsin Income Tax Refund," to the front of the return. You may get Form I-804 from any Department of Revenue office. If the refund is \$100 or less and you are claiming the refund, attach a note to the front of the return. List your name, address, social security number, and your relationship to the person who died, and sign the note.

The person who files the return should write "deceased" after the deceased's name in the name and address area of the return.

If your spouse died during 1995 and you did not remarry in 1995, you can file a joint return. You can also file a joint return if your spouse died in 1996 before filing a 1995 return. A joint return should show your spouse's 1995 income before death and your income for all of 1995. Also 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 you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, you do not have to file the Form I-804.

If your spouse died before 1995 and you have not remarried, you must file as single or, if you meet the qualifications, as head of household.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years for a fee of \$4.50 per return. Requests must be made in person or in writing. Please call (608) 267-1266 for further information.

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, 1995. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name

of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to Section II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to be considered in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I--SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREENDALE	2296	MAYVILLE	3367	PECATONICA	0490	SPRING VALLEY	5586
ADAMS-FRIENDSHIP	0014	COCHRANE		GREENFIELD	2303	MCFARLAND	3381	PEPIN	4270	STANLEY-BOYD	5593
ALBANY	0063	FOUNTAIN CITY	1155	GREEN LAKE	2310	MEDFORD	3409	PESHIGO	4305	STEVENS POINT	5607
ALGOMA	0070	COLBY	1162	GREENWOOD	2394	MELLEN	3427	PEWAUKEE	4312	STOCKBRIDGE	5614
ALMA	0084	COLEMAN	1169			MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALMA CENTER	0091	COLFAX	1176	HAMILTON	2420	MENASHA	3430	PHILLIPS	4347	STRATFORD	5628
ALMOND-		COLUMBUS	1183	HARTFORD UHS	*	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
BANCROFT	0105	CORNELL	1204	HAYWARD	2478	MENOMONEE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALTOONA	0112	CRANDON	1218	HIGHLAND	2527	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
AMERY	0119	CRIVITZ	1232	HILBERT	2534	MEQUON-		PLYMOUTH	4473	SURING	5670
ANTIGO	0140	CUBA CITY	1246	HILLSBORO	2541	THIENSVILLE	3479	PORTAGE	4501		
APPLETON	0147	CUDAHY	1253	HOLMEN	2562	MERCER	3484	PORT EDWARDS	4508	THORP	5726
ARCADIA	0154	CUMBERLAND	1260	HORICON	2576	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ARGYLE	0161			HORTONVILLE	2583	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
ARROWHEAD UHS	*	D C EVEREST	4970	HOWARD-SUAMICO	2604	PLAINS	3549	POTOSI	4529	TOMAH	5747
ASHLAND	0170	DARLINGTON	1295	HOWARDS GROVE	2605	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ASHWAUBENON	0182	DEERFIELD	1309	HUDSON	2611	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ATHENS	0196	DE FOREST	1316	HURLEY	2618	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
AUBURNDALE	0203	DELANAV-DARIEN	1380	HUSTISFORD	2625	MISHCOT	3661	PRENTICE	4571	TURTLE LAKE	5810
AUGUSTA	0217	DENMARK	1407			MONDOWI	3668	PRESCOTT	4578	TWO RIVERS	5824
		DE PERE	1414	INDEPENDENCE	2632	MONONA GROVE	3675	PRINCETON	4606		
BALDWIN-WOODVILLE	0231	DE SOTO	1421	IOLA-SCANDINAVIA	2639	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
BANGOR	0245	DODGELAND	2744	IOWA-GRANT	2646	MONTELO	3689			UNITY	0238
BARABOO	0280	DODGEVILLE	1428	ITHACA	2660	MONTICELLO	3696	RACINE	4620		
BARNEVELD	0287	DRUMMOND	1491			MOSINEE	3787	RANDOLPH	4634	VALDERS	5866
BARRON	0308	DURAND	1499	JANESVILLE	2695	MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BAYFIELD	0315			JEFFERSON	2702	MUKWONAGO	3822	REEDSBURG	4753	VIROQUA	5985
BEAVER DAM	0336	EAST TROY	1540	JOHNSON CREEK	2730	MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BEECHER-DUNBAR-		EAU CLAIRE	1554	JUDA	2737			RHINELANDER	4781	WABENO	5992
PEMBINE	4263	EDGAR	1561			NECEDAH	3871	RIE LAKE	4795	WASHBURN	6027
BELLEVIEW	0350	EDGERTON	1568	KAUKAUNA	2758	NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
BELMONT	0364	ELCHO	1582	KENOSHA	2793	NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
BELOIT	0413	ELEVA-STRUM	1600	KETTLE MORAINNE	1376	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELOIT TURNER	0422	ELKHART LAKE-		KEWASKUM	2800	NEW AUBURN	3920	RIPON	4872	WATERTOWN	6125
BENTON	0427	GLENBEULAH	1631	KEWAUNEE	2814	NEW BERLIN	3925	RIVERDALE	3850	WAUKESHA	6174
BERLIN	0434	ELKHORN	1638	KICKAPOO	2814	NEW GLARUS	3934	RIVER FALLS	4893	WAUNAKEE	6181
BIG FOOT UHS	*	ELK MOUND	1645	KIEL	2828	NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BIRCHWOOD	0441	ELLSWORTH	1659	KIMBERLY	2835	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BLACK HAWK	2240	ELMBROOK	0714	KOHLER	2842	NEW LONDON	3955	ROSENDALE-		WAUSAU	6223
BLACK RIVER FALLS	0476	ELMWOOD	1666			NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BLAIR-TAYLOR	0485	ELROY-KENDALL-		LA CROSSE	2849	NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLOOMER	0497	WILTON	1673	LADYSMITH-HAWKINS	2856	NICOLET UHS	*			WAUWATOSA	6244
BONDUEL	0602	EVANSVILLE	1694	LA FARGE	2863	NORRIS	3976	SAINT CROIX		WAUZEKA-STEUBEN	6251
BOSCOBEL	0609			LAKE GENEVA-		NORTH CRAWFORD	2016	CENTRAL	2422	WEBSTER	6293
BOWLER	0623	FALL CREEK	1729	GENOA CITY UHS	*	NORTH FOND DU LAC	3983	SAINT CROIX FALLS	5019	WEST ALLIS	6300
BOYCEVILLE	0637	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTHERN OZAUKEE	1945	SAINT FRANCIS	5026	WEST BEND	6307
BRILLION	0658	FENNIMORE	1813	LAKELAND UHS	*	NORTHLAND PINES	1526	SAUK PRAIRIE	5100	WESTBY	6321
BRODHEAD	0700	FLAMBEAU	5757	LAKE MILLS	2898	NORTHWOOD	3654	SENECA	5124	WEST DE PERE	6328
BROWN DEER	0721	FLORENCE	1855	LANCASTER	2912	NORWALK-ONTARIO	3990	SEVASTOPOL	5130	WESTFIELD	6335
BRUCE	0735	FOND DU LAC	1862	LAONA	2940			SEYMOUR	5138	WESTON	6354
BURLINGTON	0777	FORT ATKINSON	1883	LENA	2961			SHAWANO-GRESHAM	5264	WEST SALEM	6370
BUTTERNUT	0840	FRANKLIN	1900	LITTLE CHUTE	3129	OAK CREEK-		SHEBOYGAN	5271	WEYAUWEGA-	
		FREDERIC	1939	LODI	3150	FRANKLIN	4018	SHEBOYGAN FALLS	5278	FREMONT	6384
		FREEDOM	1953	LOMIRA	3171	OAKFIELD	4025	SHELL LAKE	5306	WEYERHAEUSER	6410
CADOTT	0870			LOYAL	3206	OCONOMOWOC	4060	SHIOCTON	5348	WHITEFISH BAY	6419
CAMBRIA-FRIESLAND	0882	GALESVILLE-ETTRICK-		LUCK	3213	OCONTO	4067	SHOREWOOD	5355	WHITEHALL	6426
CAMBRIDGE	0896	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	OCONTO FALLS	4074	SHULLSBURG	5362	WHITE LAKE	6440
CAMERON	0903	GERMANTOWN	2058			OMRO	4088	SIREN	5376	WHITEWATER	6461
CAMPBELLSPORT	0910	GIBRALTAR	2114	MADISON	3269	ONALASKA	4095	SLINGER	5390	WHITNALL	6470
CASHTON	0980	GILBERT	2128	MANAWA	3276	OOSTBURG	4137	OREGON	4144	WILD ROSE	6475
CASSVILLE	0994	GILMAN	2135	MAPLETOWOC	3290	OREGON	4144	OSCEOLA	4165	WILLIAMS BAY	6482
CEDARBURG	1015	GILMANTON	2142	MAPLE	3297	OSHKOSH	4179	OSHKOSH	4179	WILMOT UHS	*
CEDAR GROVE-		GLENWOOD CITY	2198	MARATHON CITY	3304	OSSEO-FAIRCHILD	4186	OWEN-WITHEE	4207	SOUTH SHORE	4522
BELGIUM	1029	GLIDDEN	2205	MARINETTE	3311	SOUTHERN DOOR	5457			SOUTHWESTERN	4547
CENTRAL/WESTOSHA		GOODMAN-		MARION	3318			WISCONSIN	2485	WISCONSIN DELLS	6678
CHETEK	1078	ARMSTRONG	2212	MARKESEAN	3325	PALMYRA-EAGLE	4221	SPARTA	5460	WISCONSIN HEIGHTS	0469
CHILTON	1085	GRAFTON	2217	MARSHALL	3332	PARDEEVILLE	4228	SPENCER	5467	WISCONSIN RAPIDS	6685
CHIPPEWA FALLS	1092	GRANTON	2226	MARSHFIELD	3339	PARK FALLS	4242	SPOONER	5474	WITTENBERG-	
CLAYTON	1120	GRANTSBURG	2233	MAUSTON	3360	PARKVIEW	4151			BIRNAMWOOD	6692
CLEAR LAKE	1127	LAKE COUNTRY	2289							WONEWOC-UNION	
CLINTON	1134									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

BOULDER JCT, JT #1	0616	GLENDAL-		LAKE GENEVA, JT #1	2885	NORTH CAPE	4690	SALEM, #7	5061	WASHINGTON-	
BRIGHTON, #1	0657	RIVER HILLS	2184	LINN, JT #4	3087	NORWAY, JT #7	4011	SALEM, JT #2	5068	CALDWELL	6104
BRISTOL, #1	0665	HARTFORD, JT #1	2443	LINN, JT #6	3094	PARIS, JT #1	4235	SHARON, JT #1	5258	WATERFORD, JT #1	6113
DOVER, #1	1449	HARTLAND-		MAPLE DALE-		RANDALL, JT #1	4627	SILVER LAKE, JT #1	5369	WHEATLAND, JT #1	6412
ERIN, #2	1687	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4686	STONE BANK	3542	WILMOT GRADE	5075
FONTANA, JT #8	1870	HERMAN, #22	2523	MERTON, JT #7	3514	RICHFIELD, JT #1	4820	SWALLOW	3510	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	LAC DU		MERTON, JT #9	3528	RICHFIELD, JT #11	4843	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	MENOSQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NEOSHO, JT #3	3913	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		

1995 Tax Table For Forms 1A and WI-Z Filers

IMPORTANT - Do not use this Tax Table if you checked the box on line 9 of Form 1A or line 2 of Form WI-Z and you have unearned income (for example, interest or dividends). Instead, see page 16 for information on how to compute your tax.

Example: Mr. and Mrs. Smith are filing a joint return. Their Wisconsin income on line 8 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-\$28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status line meet is \$1,383. This is the tax amount they must write on line 10 of their return.

At least	But less than	Single	Married filing jointly	Head of a household	Your tax is—				
28,400	28,500	1,605	1,367	1,605					
28,500	28,600	1,612	1,375	1,612					
28,600	28,700	1,620	1,383	1,620					
28,700	28,800	1,628	1,392	1,628					
28,800	28,900	1,636	1,400	1,636					

If Form 1A, line 8 or Form WI-Z, line 1 is—		And you are—			If Form 1A, line 8 or Form WI-Z, line 1 is—		And you are—			If Form 1A, line 8 or Form WI-Z, line 1 is—		And you are—		
At least	But less than	Single	Married filing jointly	Head of a household	At least	But less than	Single	Married filing jointly	Head of a household	At least	But less than	Single	Married filing jointly	Head of a household
		Your tax is—					Your tax is—					Your tax is—		
					9,000									
0	5,200	0	0	0	9,000	9,100	198	7	116	13,000	13,100	434	233	356
5,200	5,300	2	0	0	9,100	9,200	203	12	122	13,100	13,200	441	239	362
5,300	5,400	7	0	0	9,200	9,300	209	17	128	13,200	13,300	449	245	368
5,400	5,500	12	0	0	9,300	9,400	214	22	134	13,300	13,400	456	251	376
					9,400	9,500	220	27	140	13,400	13,500	463	256	384
5,500	5,600	17	0	0	9,500	9,600	225	32	146	13,500	13,600	471	262	392
5,600	5,700	22	0	0	9,600	9,700	231	37	152	13,600	13,700	478	268	400
5,700	5,800	27	0	0	9,700	9,800	236	42	158	13,700	13,800	485	274	408
5,800	5,900	32	0	0	9,800	9,900	242	47	164	13,800	13,900	493	280	416
5,900	6,000	37	0	0	9,900	10,000	247	51	170	13,900	14,000	500	286	424
					10,000									
6,000	6,100	42	0	0	10,000	10,100	253	57	176	14,000	14,100	507	292	432
6,100	6,200	47	0	0	10,100	10,200	258	63	182	14,100	14,200	515	297	440
6,200	6,300	51	0	0	10,200	10,300	264	69	188	14,200	14,300	522	303	448
6,300	6,400	56	0	0	10,300	10,400	269	74	194	14,300	14,400	529	309	456
6,400	6,500	61	0	0	10,400	10,500	275	80	200	14,400	14,500	537	315	464
6,500	6,600	66	0	0	10,500	10,600	280	86	206	14,500	14,600	544	321	472
6,600	6,700	71	0	0	10,600	10,700	286	92	212	14,600	14,700	551	327	480
6,700	6,800	76	0	0	10,700	10,800	291	98	218	14,700	14,800	559	333	488
6,800	6,900	81	0	0	10,800	10,900	297	104	224	14,800	14,900	566	339	496
6,900	7,000	86	0	0	10,900	11,000	302	110	230	14,900	15,000	573	344	504
					11,000									
7,000	7,100	91	0	0	11,000	11,100	308	116	236	15,000	15,100	581	350	512
7,100	7,200	96	0	5	11,100	11,200	313	121	242	15,100	15,200	588	356	520
7,200	7,300	100	0	10	11,200	11,300	319	127	248	15,200	15,300	595	362	528
7,300	7,400	105	0	15	11,300	11,400	324	133	254	15,300	15,400	603	368	536
7,400	7,500	110	0	20	11,400	11,500	329	139	260	15,400	15,500	610	374	544
7,500	7,600	115	0	26	11,500	11,600	335	145	266	15,500	15,600	617	380	552
7,600	7,700	121	0	32	11,600	11,700	340	151	272	15,600	15,700	625	386	560
7,700	7,800	126	0	38	11,700	11,800	346	157	278	15,700	15,800	632	391	568
7,800	7,900	132	0	44	11,800	11,900	351	162	284	15,800	15,900	639	397	576
7,900	8,000	137	0	50	11,900	12,000	357	168	290	15,900	16,000	647	403	584
					12,000									
8,000	8,100	143	0	56	12,000	12,100	362	174	296	16,000	16,100	654	409	592
8,100	8,200	148	0	62	12,100	12,200	368	180	302	16,100	16,200	661	415	601
8,200	8,300	154	0	68	12,200	12,300	375	186	308	16,200	16,300	669	421	609
8,300	8,400	159	0	74	12,300	12,400	383	192	314	16,300	16,400	676	427	617
8,400	8,500	165	0	80	12,400	12,500	390	198	320	16,400	16,500	683	432	625
8,500	8,600	170	0	86	12,500	12,600	397	204	326	16,500	16,600	691	438	633
8,600	8,700	176	0	92	12,600	12,700	405	209	332	16,600	16,700	698	444	641
8,700	8,800	181	0	98	12,700	12,800	412	215	338	16,700	16,800	705	450	649
8,800	8,900	187	0	104	12,800	12,900	419	221	344	16,800	16,900	713	456	657
8,900	9,000	192	2	110	12,900	13,000	427	227	350	16,900	17,000	720	462	665

If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–			If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–			If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–		
At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold
		Your tax is–					Your tax is–					Your tax is–		
17,000					23,000					29,000				
17,000	17,100	727	468	673	23,000	23,100	1,186	931	1,171	29,000	29,100	1,651	1,416	1,651
17,100	17,200	735	474	681	23,100	23,200	1,193	939	1,180	29,100	29,200	1,659	1,425	1,659
17,200	17,300	742	479	689	23,200	23,300	1,201	947	1,188	29,200	29,300	1,667	1,433	1,667
17,300	17,400	749	485	697	23,300	23,400	1,209	954	1,197	29,300	29,400	1,675	1,441	1,675
17,400	17,500	757	492	705	23,400	23,500	1,217	962	1,205	29,400	29,500	1,682	1,450	1,682
17,500	17,600	764	499	713	23,500	23,600	1,224	970	1,214	29,500	29,600	1,690	1,458	1,690
17,600	17,700	772	507	721	23,600	23,700	1,232	978	1,222	29,600	29,700	1,698	1,466	1,698
17,700	17,800	779	515	729	23,700	23,800	1,240	986	1,231	29,700	29,800	1,706	1,475	1,706
17,800	17,900	786	523	737	23,800	23,900	1,248	994	1,239	29,800	29,900	1,713	1,483	1,713
17,900	18,000	794	531	745	23,900	24,000	1,255	1,001	1,248	29,900	30,000	1,721	1,491	1,721
18,000					24,000					30,000				
18,000	18,100	801	539	753	24,000	24,100	1,263	1,009	1,256	30,000	30,100	1,729	1,500	1,729
18,100	18,200	808	546	761	24,100	24,200	1,271	1,017	1,265	30,100	30,200	1,737	1,508	1,737
18,200	18,300	816	554	769	24,200	24,300	1,279	1,025	1,273	30,200	30,300	1,744	1,516	1,744
18,300	18,400	823	562	777	24,300	24,400	1,286	1,033	1,282	30,300	30,400	1,752	1,524	1,752
18,400	18,500	830	570	785	24,400	24,500	1,294	1,041	1,290	30,400	30,500	1,760	1,533	1,760
18,500	18,600	838	578	793	24,500	24,600	1,302	1,049	1,299	30,500	30,600	1,768	1,541	1,768
18,600	18,700	845	586	801	24,600	24,700	1,310	1,056	1,307	30,600	30,700	1,775	1,549	1,775
18,700	18,800	852	594	809	24,700	24,800	1,318	1,064	1,316	30,700	30,800	1,783	1,558	1,783
18,800	18,900	860	601	817	24,800	24,900	1,325	1,072	1,324	30,800	30,900	1,791	1,566	1,791
18,900	19,000	867	609	825	24,900	25,000	1,333	1,080	1,333	30,900	31,000	1,799	1,574	1,799
19,000					25,000					31,000				
19,000	19,100	875	617	833	25,000	25,100	1,341	1,088	1,341	31,000	31,100	1,806	1,583	1,806
19,100	19,200	883	625	841	25,100	25,200	1,349	1,096	1,349	31,100	31,200	1,814	1,591	1,814
19,200	19,300	891	633	849	25,200	25,300	1,356	1,103	1,356	31,200	31,300	1,822	1,599	1,822
19,300	19,400	898	641	857	25,300	25,400	1,364	1,111	1,364	31,300	31,400	1,830	1,607	1,830
19,400	19,500	906	648	866	25,400	25,500	1,372	1,119	1,372	31,400	31,500	1,838	1,616	1,838
19,500	19,600	914	656	874	25,500	25,600	1,380	1,127	1,380	31,500	31,600	1,845	1,624	1,845
19,600	19,700	922	664	883	25,600	25,700	1,387	1,135	1,387	31,600	31,700	1,853	1,632	1,853
19,700	19,800	929	672	891	25,700	25,800	1,395	1,143	1,395	31,700	31,800	1,861	1,641	1,861
19,800	19,900	937	680	900	25,800	25,900	1,403	1,151	1,403	31,800	31,900	1,869	1,649	1,869
19,900	20,000	945	688	908	25,900	26,000	1,411	1,159	1,411	31,900	32,000	1,876	1,657	1,876
20,000					26,000					32,000				
20,000	20,100	953	696	917	26,000	26,100	1,418	1,167	1,418	32,000	32,100	1,884	1,666	1,884
20,100	20,200	960	703	925	26,100	26,200	1,426	1,176	1,426	32,100	32,200	1,892	1,674	1,892
20,200	20,300	968	711	934	26,200	26,300	1,434	1,184	1,434	32,200	32,300	1,900	1,682	1,900
20,300	20,400	976	719	942	26,300	26,400	1,442	1,192	1,442	32,300	32,400	1,907	1,690	1,907
20,400	20,500	984	727	951	26,400	26,500	1,449	1,201	1,449	32,400	32,500	1,915	1,699	1,915
20,500	20,600	992	735	959	26,500	26,600	1,457	1,209	1,457	32,500	32,600	1,923	1,707	1,923
20,600	20,700	999	743	968	26,600	26,700	1,465	1,217	1,465	32,600	32,700	1,931	1,715	1,931
20,700	20,800	1,007	750	976	26,700	26,800	1,473	1,226	1,473	32,700	32,800	1,938	1,724	1,938
20,800	20,900	1,015	758	985	26,800	26,900	1,481	1,234	1,481	32,800	32,900	1,946	1,732	1,946
20,900	21,000	1,023	766	993	26,900	27,000	1,488	1,242	1,488	32,900	33,000	1,954	1,740	1,954
21,000					27,000					33,000				
21,000	21,100	1,030	774	1,002	27,000	27,100	1,496	1,250	1,496	33,000	33,100	1,962	1,749	1,962
21,100	21,200	1,038	782	1,010	27,100	27,200	1,504	1,259	1,504	33,100	33,200	1,969	1,757	1,969
21,200	21,300	1,046	790	1,019	27,200	27,300	1,512	1,267	1,512	33,200	33,300	1,977	1,765	1,977
21,300	21,400	1,054	798	1,027	27,300	27,400	1,519	1,275	1,519	33,300	33,400	1,985	1,773	1,985
21,400	21,500	1,061	805	1,036	27,400	27,500	1,527	1,284	1,527	33,400	33,500	1,993	1,782	1,993
21,500	21,600	1,069	813	1,044	27,500	27,600	1,535	1,292	1,535	33,500	33,600	2,001	1,790	2,001
21,600	21,700	1,077	821	1,053	27,600	27,700	1,543	1,300	1,543	33,600	33,700	2,008	1,798	2,008
21,700	21,800	1,085	829	1,061	27,700	27,800	1,550	1,309	1,550	33,700	33,800	2,016	1,807	2,016
21,800	21,900	1,092	837	1,069	27,800	27,900	1,558	1,317	1,558	33,800	33,900	2,024	1,815	2,024
21,900	22,000	1,100	845	1,078	27,900	28,000	1,566	1,325	1,566	33,900	34,000	2,032	1,823	2,032
22,000					28,000					34,000				
22,000	22,100	1,108	852	1,086	28,000	28,100	1,574	1,333	1,574	34,000	34,100	2,039	1,832	2,039
22,100	22,200	1,116	860	1,095	28,100	28,200	1,581	1,342	1,581	34,100	34,200	2,047	1,840	2,047
22,200	22,300	1,123	868	1,103	28,200	28,300	1,589	1,350	1,589	34,200	34,300	2,055	1,848	2,055
22,300	22,400	1,131	876	1,112	28,300	28,400	1,597	1,358	1,597	34,300	34,400	2,063	1,856	2,063
22,400	22,500	1,139	884	1,120	28,400	28,500	1,605	1,367	1,605	34,400	34,500	2,070	1,865	2,070
22,500	22,600	1,147	892	1,129	28,500	28,600	1,612	1,375	1,612	34,500	34,600	2,078	1,873	2,078
22,600	22,700	1,155	900	1,137	28,600	28,700	1,620	1,383	1,620	34,600	34,700	2,086	1,881	2,086
22,700	22,800	1,162	907	1,146	28,700	28,800	1,628	1,392	1,628	34,700	34,800	2,094	1,890	2,094
22,800	22,900	1,170	915	1,154	28,800	28,900	1,636	1,400	1,636	34,800	34,900	2,101	1,898	2,101
22,900	23,000	1,178	923	1,163	28,900	29,000	1,644	1,408	1,644	34,900	35,000	2,109	1,906	2,109

If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–			If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–			If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–		
At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold
		Your tax is–					Your tax is–					Your tax is–		
35,000					41,000					47,000				
35,000	35,100	2,117	1,915	2,117	41,000	41,100	2,583	2,413	2,583	47,000	47,100	3,048	2,911	3,048
35,100	35,200	2,125	1,923	2,125	41,100	41,200	2,590	2,421	2,590	47,100	47,200	3,056	2,919	3,056
35,200	35,300	2,132	1,931	2,132	41,200	41,300	2,598	2,429	2,598	47,200	47,300	3,064	2,927	3,064
35,300	35,400	2,140	1,939	2,140	41,300	41,400	2,606	2,437	2,606	47,300	47,400	3,072	2,936	3,072
35,400	35,500	2,148	1,948	2,148	41,400	41,500	2,614	2,446	2,614	47,400	47,500	3,079	2,944	3,079
35,500	35,600	2,156	1,956	2,156	41,500	41,600	2,621	2,454	2,621	47,500	47,600	3,087	2,952	3,087
35,600	35,700	2,164	1,964	2,164	41,600	41,700	2,629	2,462	2,629	47,600	47,700	3,095	2,960	3,095
35,700	35,800	2,171	1,973	2,171	41,700	41,800	2,637	2,471	2,637	47,700	47,800	3,103	2,969	3,103
35,800	35,900	2,179	1,981	2,179	41,800	41,900	2,645	2,479	2,645	47,800	47,900	3,110	2,977	3,110
35,900	36,000	2,187	1,989	2,187	41,900	42,000	2,653	2,487	2,653	47,900	48,000	3,118	2,985	3,118
36,000					42,000					48,000				
36,000	36,100	2,195	1,998	2,195	42,000	42,100	2,660	2,496	2,660	48,000	48,100	3,126	2,994	3,126
36,100	36,200	2,202	2,006	2,202	42,100	42,200	2,668	2,504	2,668	48,100	48,200	3,134	3,002	3,134
36,200	36,300	2,210	2,014	2,210	42,200	42,300	2,676	2,512	2,676	48,200	48,300	3,141	3,010	3,141
36,300	36,400	2,218	2,022	2,218	42,300	42,400	2,684	2,520	2,684	48,300	48,400	3,149	3,019	3,149
36,400	36,500	2,226	2,031	2,226	42,400	42,500	2,691	2,529	2,691	48,400	48,500	3,157	3,027	3,157
36,500	36,600	2,233	2,039	2,233	42,500	42,600	2,699	2,537	2,699	48,500	48,600	3,165	3,035	3,165
36,600	36,700	2,241	2,047	2,241	42,600	42,700	2,707	2,545	2,707	48,600	48,700	3,173	3,043	3,173
36,700	36,800	2,249	2,056	2,249	42,700	42,800	2,715	2,554	2,715	48,700	48,800	3,180	3,052	3,180
36,800	36,900	2,257	2,064	2,257	42,800	42,900	2,722	2,562	2,722	48,800	48,900	3,188	3,060	3,188
36,900	37,000	2,264	2,072	2,264	42,900	43,000	2,730	2,570	2,730	48,900	49,000	3,196	3,068	3,196
37,000					43,000					49,000				
37,000	37,100	2,272	2,081	2,272	43,000	43,100	2,738	2,579	2,738	49,000	49,100	3,204	3,077	3,204
37,100	37,200	2,280	2,089	2,280	43,100	43,200	2,746	2,587	2,746	49,100	49,200	3,211	3,085	3,211
37,200	37,300	2,288	2,097	2,288	43,200	43,300	2,753	2,595	2,753	49,200	49,300	3,219	3,093	3,219
37,300	37,400	2,295	2,105	2,295	43,300	43,400	2,761	2,603	2,761	49,300	49,400	3,227	3,102	3,227
37,400	37,500	2,303	2,114	2,303	43,400	43,500	2,769	2,612	2,769	49,400	49,500	3,235	3,110	3,235
37,500	37,600	2,311	2,122	2,311	43,500	43,600	2,777	2,620	2,777	49,500	49,600	3,242	3,118	3,242
37,600	37,700	2,319	2,130	2,319	43,600	43,700	2,784	2,628	2,784	49,600	49,700	3,250	3,126	3,250
37,700	37,800	2,327	2,139	2,327	43,700	43,800	2,792	2,637	2,792	49,700	49,800	3,258	3,135	3,258
37,800	37,900	2,334	2,147	2,334	43,800	43,900	2,800	2,645	2,800	49,800	49,900	3,266	3,143	3,266
37,900	38,000	2,342	2,155	2,342	43,900	44,000	2,808	2,653	2,808	49,900	50,000	3,273	3,151	3,273
38,000					44,000					50,000				
38,000	38,100	2,350	2,164	2,350	44,000	44,100	2,816	2,662	2,816	50,000	50,100	3,281	3,160	3,281
38,100	38,200	2,358	2,172	2,358	44,100	44,200	2,823	2,670	2,823	50,100	50,200	3,289	3,168	3,289
38,200	38,300	2,365	2,180	2,365	44,200	44,300	2,831	2,678	2,831	50,200	50,300	3,297	3,176	3,297
38,300	38,400	2,373	2,188	2,373	44,300	44,400	2,839	2,686	2,839	50,300	50,400	3,304	3,185	3,304
38,400	38,500	2,381	2,197	2,381	44,400	44,500	2,847	2,695	2,847	50,400	50,500	3,312	3,193	3,312
38,500	38,600	2,389	2,205	2,389	44,500	44,600	2,854	2,703	2,854	50,500	50,600	3,320	3,201	3,320
38,600	38,700	2,396	2,213	2,396	44,600	44,700	2,862	2,711	2,862	50,600	50,700	3,328	3,209	3,328
38,700	38,800	2,404	2,222	2,404	44,700	44,800	2,870	2,720	2,870	50,700	50,800	3,336	3,218	3,336
38,800	38,900	2,412	2,230	2,412	44,800	44,900	2,878	2,728	2,878	50,800	50,900	3,343	3,226	3,343
38,900	39,000	2,420	2,238	2,420	44,900	45,000	2,885	2,736	2,885	50,900	51,000	3,350	3,234	3,350
39,000					45,000					51,000				
39,000	39,100	2,427	2,247	2,427	45,000	45,100	2,893	2,745	2,893	51,000	51,100	3,357	3,243	3,357
39,100	39,200	2,435	2,255	2,435	45,100	45,200	2,901	2,753	2,901	51,100	51,200	3,364	3,251	3,364
39,200	39,300	2,443	2,263	2,443	45,200	45,300	2,909	2,761	2,909	51,200	51,300	3,371	3,259	3,371
39,300	39,400	2,451	2,271	2,451	45,300	45,400	2,916	2,769	2,916	51,300	51,400	3,378	3,268	3,378
39,400	39,500	2,458	2,280	2,458	45,400	45,500	2,924	2,778	2,924	51,400	51,500	3,385	3,276	3,385
39,500	39,600	2,466	2,288	2,466	45,500	45,600	2,932	2,786	2,932	51,500	51,600	3,392	3,284	3,392
39,600	39,700	2,474	2,296	2,474	45,600	45,700	2,940	2,794	2,940	51,600	51,700	3,399	3,292	3,399
39,700	39,800	2,482	2,305	2,482	45,700	45,800	2,947	2,803	2,947	51,700	51,800	3,406	3,301	3,406
39,800	39,900	2,490	2,313	2,490	45,800	45,900	2,955	2,811	2,955	51,800	51,900	3,412	3,309	3,412
39,900	40,000	2,497	2,321	2,497	45,900	46,000	2,963	2,819	2,963	51,900	52,000	3,419	3,317	3,419
40,000					46,000					52,000				
40,000	40,100	2,505	2,330	2,505	46,000	46,100	2,971	2,828	2,971	52,000	52,100	3,426	3,326	3,426
40,100	40,200	2,513	2,338	2,513	46,100	46,200	2,978	2,836	2,978	52,100	52,200	3,433	3,334	3,433
40,200	40,300	2,521	2,346	2,521	46,200	46,300	2,986	2,844	2,986	52,200	52,300	3,440	3,342	3,440
40,300	40,400	2,528	2,354	2,528	46,300	46,400	2,994	2,853	2,994	52,300	52,400	3,447	3,351	3,447
40,400	40,500	2,536	2,363	2,536	46,400	46,500	3,002	2,861	3,002	52,400	52,500	3,454	3,359	3,454
40,500	40,600	2,544	2,371	2,544	46,500	46,600	3,010	2,869	3,010	52,500	52,600	3,461	3,367	3,461
40,600	40,700	2,552	2,379	2,552	46,600	46,700	3,017	2,877	3,017	52,600	52,700	3,468	3,375	3,468
40,700	40,800	2,559	2,388	2,559	46,700	46,800	3,025	2,886	3,025	52,700	52,800	3,475	3,384	3,475
40,800	40,900	2,567	2,396	2,567	46,800	46,900	3,033	2,894	3,033	52,800	52,900	3,482	3,392	3,482
40,900	41,000	2,575	2,404	2,575	46,900	47,000	3,041	2,902	3,041	52,900	53,000	3,489	3,400	3,489

If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–			If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–			If Form 1A, line 8 or Form WI-Z, line 1 is–		And you are–		
At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold
		Your tax is–					Your tax is–					Your tax is–		
53,000					59,000					65,000				
53,000	53,100	3,496	3,409	3,496	59,000	59,100	3,911	3,851	3,911	65,000	65,100	4,327	4,267	4,327
53,100	53,200	3,503	3,417	3,503	59,100	59,200	3,918	3,858	3,918	65,100	65,200	4,334	4,274	4,334
53,200	53,300	3,509	3,425	3,509	59,200	59,300	3,925	3,865	3,925	65,200	65,300	4,341	4,281	4,341
53,300	53,400	3,516	3,434	3,516	59,300	59,400	3,932	3,872	3,932	65,300	65,400	4,348	4,288	4,348
53,400	53,500	3,523	3,442	3,523	59,400	59,500	3,939	3,879	3,939	65,400	65,500	4,355	4,295	4,355
53,500	53,600	3,530	3,450	3,530	59,500	59,600	3,946	3,886	3,946	65,500	65,600	4,362	4,302	4,362
53,600	53,700	3,537	3,458	3,537	59,600	59,700	3,953	3,893	3,953	65,600	65,700	4,369	4,309	4,369
53,700	53,800	3,544	3,467	3,544	59,700	59,800	3,960	3,900	3,960	65,700	65,800	4,376	4,315	4,376
53,800	53,900	3,551	3,475	3,551	59,800	59,900	3,967	3,907	3,967	65,800	65,900	4,383	4,322	4,383
53,900	54,000	3,558	3,483	3,558	59,900	60,000	3,974	3,914	3,974	65,900	66,000	4,390	4,329	4,390
54,000					60,000					66,000				
54,000	54,100	3,565	3,492	3,565	60,000	60,100	3,981	3,920	3,981	66,000	66,100	4,397	4,336	4,397
54,100	54,200	3,572	3,500	3,572	60,100	60,200	3,988	3,927	3,988	66,100	66,200	4,403	4,343	4,403
54,200	54,300	3,579	3,508	3,579	60,200	60,300	3,995	3,934	3,995	66,200	66,300	4,410	4,350	4,410
54,300	54,400	3,586	3,517	3,586	60,300	60,400	4,002	3,941	4,002	66,300	66,400	4,417	4,357	4,417
54,400	54,500	3,593	3,525	3,593	60,400	60,500	4,008	3,948	4,008	66,400	66,500	4,424	4,364	4,424
54,500	54,600	3,600	3,533	3,600	60,500	60,600	4,015	3,955	4,015	66,500	66,600	4,431	4,371	4,431
54,600	54,700	3,606	3,541	3,606	60,600	60,700	4,022	3,962	4,022	66,600	66,700	4,438	4,378	4,438
54,700	54,800	3,613	3,550	3,613	60,700	60,800	4,029	3,969	4,029	66,700	66,800	4,445	4,385	4,445
54,800	54,900	3,620	3,558	3,620	60,800	60,900	4,036	3,976	4,036	66,800	66,900	4,452	4,392	4,452
54,900	55,000	3,627	3,566	3,627	60,900	61,000	4,043	3,983	4,043	66,900	67,000	4,459	4,399	4,459
55,000					61,000					67,000				
55,000	55,100	3,634	3,574	3,634	61,000	61,100	4,050	3,990	4,050	67,000	67,100	4,466	4,406	4,466
55,100	55,200	3,641	3,581	3,641	61,100	61,200	4,057	3,997	4,057	67,100	67,200	4,473	4,412	4,473
55,200	55,300	3,648	3,588	3,648	61,200	61,300	4,064	4,004	4,064	67,200	67,300	4,480	4,419	4,480
55,300	55,400	3,655	3,595	3,655	61,300	61,400	4,071	4,011	4,071	67,300	67,400	4,487	4,426	4,487
55,400	55,500	3,662	3,602	3,662	61,400	61,500	4,078	4,017	4,078	67,400	67,500	4,494	4,433	4,494
55,500	55,600	3,669	3,609	3,669	61,500	61,600	4,085	4,024	4,085	67,500	67,600	4,500	4,440	4,500
55,600	55,700	3,676	3,616	3,676	61,600	61,700	4,092	4,031	4,092	67,600	67,700	4,507	4,447	4,507
55,700	55,800	3,683	3,622	3,683	61,700	61,800	4,099	4,038	4,099	67,700	67,800	4,514	4,454	4,514
55,800	55,900	3,690	3,629	3,690	61,800	61,900	4,105	4,045	4,105	67,800	67,900	4,521	4,461	4,521
55,900	56,000	3,697	3,636	3,697	61,900	62,000	4,112	4,052	4,112	67,900	68,000	4,528	4,468	4,528
56,000					62,000					68,000				
56,000	56,100	3,704	3,643	3,704	62,000	62,100	4,119	4,059	4,119	68,000	68,100	4,535	4,475	4,535
56,100	56,200	3,710	3,650	3,710	62,100	62,200	4,126	4,066	4,126	68,100	68,200	4,542	4,482	4,542
56,200	56,300	3,717	3,657	3,717	62,200	62,300	4,133	4,073	4,133	68,200	68,300	4,549	4,489	4,549
56,300	56,400	3,724	3,664	3,724	62,300	62,400	4,140	4,080	4,140	68,300	68,400	4,556	4,496	4,556
56,400	56,500	3,731	3,671	3,731	62,400	62,500	4,147	4,087	4,147	68,400	68,500	4,563	4,503	4,563
56,500	56,600	3,738	3,678	3,738	62,500	62,600	4,154	4,094	4,154	68,500	68,600	4,570	4,510	4,570
56,600	56,700	3,745	3,685	3,745	62,600	62,700	4,161	4,101	4,161	68,600	68,700	4,577	4,516	4,577
56,700	56,800	3,752	3,692	3,752	62,700	62,800	4,168	4,108	4,168	68,700	68,800	4,584	4,523	4,584
56,800	56,900	3,759	3,699	3,759	62,800	62,900	4,175	4,115	4,175	68,800	68,900	4,591	4,530	4,591
56,900	57,000	3,766	3,706	3,766	62,900	63,000	4,182	4,121	4,182	68,900	69,000	4,597	4,537	4,597
57,000					63,000					69,000				
57,000	57,100	3,773	3,713	3,773	63,000	63,100	4,189	4,128	4,189	69,000	69,100	4,604	4,544	4,604
57,100	57,200	3,780	3,719	3,780	63,100	63,200	4,196	4,135	4,196	69,100	69,200	4,611	4,551	4,611
57,200	57,300	3,787	3,726	3,787	63,200	63,300	4,202	4,142	4,202	69,200	69,300	4,618	4,558	4,618
57,300	57,400	3,794	3,733	3,794	63,300	63,400	4,209	4,149	4,209	69,300	69,400	4,625	4,565	4,625
57,400	57,500	3,801	3,740	3,801	63,400	63,500	4,216	4,156	4,216	69,400	69,500	4,632	4,572	4,632
57,500	57,600	3,807	3,747	3,807	63,500	63,600	4,223	4,163	4,223	69,500	69,600	4,639	4,579	4,639
57,600	57,700	3,814	3,754	3,814	63,600	63,700	4,230	4,170	4,230	69,600	69,700	4,646	4,586	4,646
57,700	57,800	3,821	3,761	3,821	63,700	63,800	4,237	4,177	4,237	69,700	69,800	4,653	4,593	4,653
57,800	57,900	3,828	3,768	3,828	63,800	63,900	4,244	4,184	4,244	69,800	69,900	4,660	4,600	4,660
57,900	58,000	3,835	3,775	3,835	63,900	64,000	4,251	4,191	4,251	69,900	70,000	4,667	4,607	4,667
58,000					64,000					70,000				
58,000	58,100	3,842	3,782	3,842	64,000	64,100	4,258	4,198	4,258	70,000 or more plus 6.93% of taxable income over \$70,000.	4,670	4,610	4,670	
58,100	58,200	3,849	3,789	3,849	64,100	64,200	4,265	4,205	4,265					
58,200	58,300	3,856	3,796	3,856	64,200	64,300	4,272	4,212	4,272					
58,300	58,400	3,863	3,803	3,863	64,300	64,400	4,279	4,218	4,279					
58,400	58,500	3,870	3,810	3,870	64,400	64,500	4,286	4,225	4,286					
58,500	58,600	3,877	3,817	3,877	64,500	64,600	4,293	4,232	4,293					
58,600	58,700	3,884	3,823	3,884	64,600	64,700	4,299	4,239	4,299					
58,700	58,800	3,891	3,830	3,891	64,700	64,800	4,306	4,246	4,306					
58,800	58,900	3,898	3,837	3,898	64,800	64,900	4,313	4,253	4,313					
58,900	59,000	3,904	3,844	3,904	64,900	65,000	4,320	4,260	4,320					

TABLE A

1995 STANDARD DEDUCTION For Use in Completing Special Tax Worksheet for Dependents

SPECIAL TAX WORKSHEET FOR DEPENDENTS

If your parent (or someone else) can claim you as a dependent on his or her return and you have any unearned income, you must use the worksheet below to compute your tax. Unearned income includes interest, dividends, taxable scholarships and fellowships not reported on a W-2, unemployment compensation, and retirement plan distributions.

Special Tax Worksheet for Dependents

1. Fill in the amount from line 8 of Form 1A or line 1 of Form WI-Z 1. _____
2. Amount of earned income* included in line 1. If less than \$650, fill in \$650 2. _____
3. Fill in your standard deduction from Table A in the next column 3. _____
4. Look at lines 2 and 3. Fill in the **smaller** of the two amounts here 4. _____
5. Subtract line 4 from line 1 5. _____
6. Use the amount on line 5 to compute your tax using Table B below. Fill in the tax here and on line 10 of Form 1A or line 3 of Form WI-Z 6. _____

*Earned income includes wages, salaries, tips, other employe compensation, and scholarships and fellowships which are reported on a W-2.

TABLE B

1995 TAX RATE SCHEDULE For Use in Completing Special Tax Worksheet for Dependents

LINE 5 OF THE SPECIAL TAX WORKSHEET IS:		YOUR 1995 TAX IS:	
over—	but not over—	of the amount over—
\$ 0	\$ 7,500 4.9%	\$ 0
7,500	15,000	\$367.50 + 6.55%	7,500
15,000	or over	858.75 + 6.93%	15,000

If line 1 of Special Tax Worksheet is:			If line 1 of Special Tax Worksheet is:		
At least	But less than	Your standard deduction is—	At least	But less than	Your standard deduction is—
0	7,500	5,200	29,500	30,000	2,530
7,500	8,000	5,170	30,000	30,500	2,470
8,000	8,500	5,110	30,500	31,000	2,410
8,500	9,000	5,050	31,000	31,500	2,350
9,000	9,500	4,990	31,500	32,000	2,290
9,500	10,000	4,930	32,000	32,500	2,230
10,000	10,500	4,870	32,500	33,000	2,170
10,500	11,000	4,810	33,000	33,500	2,110
11,000	11,500	4,750	33,500	34,000	2,050
11,500	12,000	4,690	34,000	34,500	1,990
12,000	12,500	4,630	34,500	35,000	1,930
12,500	13,000	4,570	35,000	35,500	1,870
13,000	13,500	4,510	35,500	36,000	1,810
13,500	14,000	4,450	36,000	36,500	1,750
14,000	14,500	4,390	36,500	37,000	1,690
14,500	15,000	4,330	37,000	37,500	1,630
15,000	15,500	4,270	37,500	38,000	1,570
15,500	16,000	4,210	38,000	38,500	1,510
16,000	16,500	4,150	38,500	39,000	1,450
16,500	17,000	4,090	39,000	39,500	1,390
17,000	17,500	4,030	39,500	40,000	1,330
17,500	18,000	3,970	40,000	40,500	1,270
18,000	18,500	3,910	40,500	41,000	1,210
18,500	19,000	3,850	41,000	41,500	1,150
19,000	19,500	3,790	41,500	42,000	1,090
19,500	20,000	3,730	42,000	42,500	1,030
20,000	20,500	3,670	42,500	43,000	970
20,500	21,000	3,610	43,000	43,500	910
21,000	21,500	3,550	43,500	44,000	850
21,500	22,000	3,490	44,000	44,500	790
22,000	22,500	3,430	44,500	45,000	730
22,500	23,000	3,370	45,000	45,500	670
23,000	23,500	3,310	45,500	46,000	610
23,500	24,000	3,250	46,000	46,500	550
24,000	24,500	3,190	46,500	47,000	490
24,500	25,000	3,130	47,000	47,500	430
25,000	25,500	3,070	47,500	48,000	370
25,500	26,000	3,010	48,000	48,500	310
26,000	26,500	2,950	48,500	49,000	250
26,500	27,000	2,890	49,000	49,500	190
27,000	27,500	2,830	49,500	50,000	130
27,500	28,000	2,770	50,000	50,500	70
28,000	28,500	2,710	50,500	51,000	10
28,500	29,000	2,650	51,000	or over	0
29,000	29,500	2,590			