

# INSTRUCTIONS FOR 1996 WISCONSIN FORM 1X

## GENERAL INSTRUCTIONS

**Purpose of Form** Use 1996 Form 1X to correct your 1996 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 1996, contact any Wisconsin Department of Revenue office for the proper form.

**Caution** You cannot use Form 1X to correct Form 1NPR (return for nonresidents and part-year residents). Instead, you must file a revised Form 1NPR. See the Form 1NPR Special Instructions for information on how to amend Form 1NPR.

**Information on Income, Deductions, Credits, Etc.** If you have questions on taxable income, allowable deductions, credits, etc., the instructions for the return you are amending may help you. You may also need to refer to certain tables and worksheets in the tax form instructions. For example, you will need to refer to the Standard Deduction Table in the Form 1 instructions if you are changing your Wisconsin itemized deduction credit. If you need additional information or assistance, contact any Department of Revenue office.

**When to File** File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2001, for 1996 calendar year returns).

However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 2 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

**Where to File** Mail your Form 1X to the Wisconsin Department of Revenue at the address listed below.

If:	Use this address
federal audit report attached	P.O. Box 8906 Madison, WI 53708-8906
tax is due	P.O. Box 268 Madison, WI 53790-0001
refund or no tax due	P.O. Box 8991 Madison, WI 53708-8991

**Where to Obtain Information and Forms** You may obtain information, additional forms, and help in preparing Form 1X at the following department offices:

**Madison**—4638 University Avenue  
(zip code 53702-0001)  
telephone:  
forms requests (608) 266-1961  
income tax information (608) 266-2772  
or (608) 266-2486  
homestead credit (608) 266-8641 or  
(608) 266-2772  
TDD equipment (608) 267-1049

**Milwaukee**—State Office Building  
819 North 6th Street  
(zip code 53203-1682)  
telephone:  
forms requests (414) 227-4440  
information (414) 227-4000  
TDD equipment (414) 227-4147

**Appleton**—265 W. Northland Avenue  
(zip code 54911-2091)  
telephone (414) 832-2727

**Eau Claire**—State Office Building  
718 W. Clairemont Avenue  
(zip code 54701-6190)  
telephone (715) 836-2811

In addition to the above offices, the department has 30 branch offices throughout Wisconsin that provide assistance on a limited schedule (generally Mondays).

Branch offices are located in Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

## SPECIFIC INSTRUCTIONS

**Name, Address, and Social Security Number** Fill in your name, current address, and social security number. If you are married filing a joint return, fill in the names and social security numbers of both spouses on the first two lines of the name and address area.

If you are married filing a separate return, fill in your name on the appropriate line. Also fill in your spouse's name and social security number in the space provided on the fifth line of the name and address area.

**Quick Refund Program** Check the box if your original return was filed under the Quick Refund Program.

If your original return was filed under the Quick Refund Program, your amended return

cannot be processed until after the original return has been completely processed. This may delay an assessment or refund resulting from an amended return filed within the first six months after the original return was filed. In some cases, the delay could be as long as four to six months.

**Tax District** Fill in the name of the city, village, or town and county as shown on your 1996 return.

**Filing Status** Check the box to indicate your filing status on your original 1996 return, and check the box to indicate your filing status on this amended return. If you are changing from separate returns to a joint return, both of you must sign Form 1X. If there is any tax due, it must be paid in full.

If your filing status on this amended return is "Married filing separate," fill in your spouse's full name and social security number in the space provided above the filing status boxes.

**Caution** You cannot change from a joint to separate returns after the due date for filing your original return has passed.

### Column A

Fill in the amounts from your 1996 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the Department of Revenue, use the corrected figures from the adjustment notice.

If you are changing from separate returns to a joint return, fill in the combined amounts from both spouses' separate returns in Column A.

### Column B

For any item you change, fill in the correct amount in Column B. For any item you do not change, fill in the amount from Column A in Column B.

Explain all changes in Part IV on the back of Form 1X.

Certain lines in Column B have space for additional information. For example, lines 6a and 6b have spaces in which to enter rent or property taxes paid. If you are changing the amount on any of these lines, fill in the corrected information in the space provided. If you are not changing the amount on these lines, fill in the information as reported on your original return.

**Caution** You must fill in both Column A and Column B. Form 1X may be sent back to you, or the processing delayed, if it is incomplete.

**Line 1** For Column A, fill in your 1996 Wisconsin income from:

- line 5 of Form 1,
- line 8 of Form 1A,
- line 1 of Form WI-Z, or
- line 1 of Column B of a previously filed Form 1X.

For Column B, fill in the correct amount of Wisconsin income. If you are correcting wages or other employe compensation or retirement income, attach any additional or corrected Forms W-2 or 1099-R you got after you filed your original return.

**Caution** Changes you make to Wisconsin income may cause increases or decreases in your itemized deduction and/or married couple credits. See the instructions for lines 5 and 11 to determine whether you need to fill out new schedules.

**Line 2** Figure your tax on the Wisconsin income on line 1 using the 1996 tax table on pages 4-8. Fill in the corrected amount of tax on line 2 of Column B. Check the box to indicate the tax is from the "Tax Table."

**Exception** You cannot use the tax table to compute your tax if:

- You have unearned income (such as interest or dividends) and can be claimed as a dependent for income tax purposes by another person.
- You are filing a short period return.
- You are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

Instead, refer to page 11 of the 1996 Form 1 instructions (page 16 for Form 1A and WI-Z) for information on how to compute your tax. You also must check the "Special Tax Worksheet" box on line 2 of Form 1X.

**Line 3** A dependent credit of \$50 is allowed for each person who qualifies as your dependent for federal tax purposes.

**Caution** Do not count yourself or your spouse as a dependent.

**Line 4** If you were age 65 or older on December 31, 1996, you may claim the \$25 senior citizen credit. You may claim an additional \$25 senior citizen credit if you are married filing a joint return and your spouse was 65 or older on December 31, 1996.

**Line 5** If you did not claim the itemized deduction credit on your original 1996 return but are claiming that credit on this amended return, complete the Wisconsin itemized deduction credit schedule (Part II of Form 1X). Attach a copy of your federal Schedule A to Form 1X. Form 1X will be returned to you if federal Schedule A is not attached.

If you are changing the amount of your credit, complete a corrected Wisconsin itemized deduction credit schedule (Part II of Form 1X).

**Caution** If you claimed the Wisconsin itemized deduction credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) can increase or decrease your credit. If this is the case, you must complete a corrected Wisconsin itemized deduction credit schedule (Part II of Form 1X).

**Lines 6a and 6b** See the instructions for Form 1 or Form 1A and WI-Z for information on the renter's and home owner's school property tax credit and the tables needed to compute the credit.

**Line 7** If you claimed historic rehabilitation credits on your original 1996 Form 1, the total credit amount to fill in on line 7 of Form 1X should include the amount of your historic rehabilitation credits. Write "Schedule HR" in the space to the left of line 7, Column B. If you change the amount of these credits, include the corrected amount of your historic rehabilitation credits in the total on line 7, Column B. Attach a corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) to Form 1X.

**Line 8** Subtract line 7 from line 2. Fill in the result on line 8. If line 7 is equal to or more than line 2, fill in -0- on line 8.

**Line 9** If you are changing the amount of your alternative minimum tax, attach a corrected Wisconsin Schedule MT to Form 1X.

**Line 11** If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

**Caution** If you claimed the married couple credit on your original return, any change you make to earned income which is included in Wisconsin income on line 1 of Form 1X, can increase or decrease your credit. If this is the case, you must complete the schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

If you claimed development or enterprise zone credits on line 15 of your original 1996 Form 1, fill in on line 11 the total of your married couple credit and the development or enterprise zone credits. Write "DC" or "EC" in the space to the left of line 11. If you are changing any of these development or enterprise zone credits, add the corrected amount to your married couple credit and fill in the total on line 11, Column B. Attach a corrected Schedule DC and/or EC to Form 1X.

**Line 12** Subtract line 11 from line 10. Fill in the result on line 12. If line 11 is equal to or more than line 10, fill in -0-.

**Line 13** If you were subject to the temporary recycling surcharge, changes you make to

trade or business income or to income earned as a statutory employe may affect the temporary recycling surcharge. Refer to the instructions for your 1996 Form 1 to determine the amount of your surcharge. Check the box on line 13 if you are required to use the worksheet in those instructions to compute your surcharge. If you are not required to use the worksheet, fill in your nonfarm net business income in the space provided.

**Line 14** If you made taxable purchases during 1996 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. Refer to the 1996 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

**Line 15** If you did not make an Endangered Resources Donation on your original return but now wish to, or if you want to increase your donation, fill in the new amount in Column B. If you want to decrease the amount of your donation, you may only fill in a smaller amount in Column B if you file Form 1X within 18 months of the due date of your original 1996 Wisconsin income tax return or the date the return was filed, whichever is later.

**Line 16** If you are changing the amount of penalties on retirement plans, attach a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330 to Form 1X.

If you were required to repay all or a portion of a historic rehabilitation credit or a development zone or enterprise zone investment credit claimed in a previous year, the amount to fill in on line 16 is the total penalties on retirement plans and the amount of the historic rehabilitation credit or development zone or enterprise zone investment credit you repaid. Write "HRC" ("DC" for the development zone investment credit and "EC" for the enterprise zone investment credit) in the space to the right of line 16. Attach a note explaining how you computed the repayment or a copy of your Schedule DC or EC showing the computation of the repayment of investment credit.

**Line 18** If you are changing the amount of Wisconsin income tax withheld, attach any additional or corrected Form W-2, W-2G, or 1099-R that you received after filing your original return.

**Line 19** Fill in your 1996 Wisconsin estimated tax payments.

**Line 20** Refer to the 1996 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

**Line 21** If you are changing the amount of your farmland preservation credit, attach a corrected Schedule FC to Form 1X.

If you are first claiming farmland preservation credit on this amended return, attach a completed Schedule FC along with the required property tax bills and documentation.

**Line 22** The amount of net income tax paid to other states filled in on line 22 may not exceed the amount on line 12. If you are changing the amount on this line, attach a copy of your income tax return from the other state and your W-2 form (or other withholding statement) from the other state to Form 1X.

If the change to line 22 is based on an adjustment made by the other state, attach a copy of the adjustment notice from the other state to Form 1X.

If you paid minimum tax to another state, you may be able to claim a credit for this tax. Contact any Department of Revenue office for further information.

**Line 23** If you are changing the amount of your homestead credit, attach a corrected Schedule H to Form 1X.

If you are first claiming homestead credit on this amended return, attach a completed Schedule H along with the rent certificate or property tax bills.

**Line 24** If you are changing the amount of your farmland tax relief credit, attach copies of the 1996 property tax bills for any additional property.

If you claimed development zone credits on line 28 of your original 1996 Form 1, fill in on line 24 the total of your farmland tax relief credit and the development zone credits. Write "DC" in the space above line 24. If you are changing any of these development zone credits, add the corrected amount to your farmland tax relief credit and fill in the total on line 24, Column B. Attach a corrected Schedule DC to Form 1X.

**Line 25** Fill in the amount you paid from the "Amount You Owe" line on your original 1996 return. This would be:

- line 31 of Form 1
- line 26 of Form 1A
- line 13 of Form WI-Z

If you did not pay the full amount shown on these lines, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 1996 amended return (line 31 of Form 1X) and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

For example, if the amount paid with your 1996 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 25 of Form 1X.

**Line 27** Fill in the refund from your original 1996 return less the amount applied to your 1997 estimated tax. This is the amount from:

- Form 1 - line 30 less the amount, if any, on line 32
- Form 1A - line 25 less the amount, if any, on line 27
- Form WI-Z - line 12

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 1996 return will be refunded separately from any additional refund claimed on Form 1X.

**Caution** If your 1996 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 25 instead of line 27.

**Line 28** If line 27 is smaller than line 26, subtract line 27 from line 26 and fill in the result on line 28.

If line 27 is larger than line 26, subtract line 26 from line 27. Fill in the result on line 28 and put brackets around the amount.

**Line 29** If line 17, Column B, is smaller than line 28, subtract line 17 from line 28. Fill in the result on line 29. If line 28 is a bracketed amount, do not complete line 29.

The amount on line 29 will be refunded to you, except for any portion applied to your 1997 estimated tax on line 30.

We will figure interest and include it in your refund check. Interest is at a rate of 9% per year from the due date of your 1996 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, farmland tax relief credit, or farmland preservation credit, or (3) any portion of the refund which is applied to 1997 estimated tax.

Note: *Persons divorced after June 20, 1996, who compute a refund* - If your judgement of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgement to your Form 1X. This will prevent your refund from being applied against such tax liability.

**Line 30** Fill in the amount to be applied to your 1997 estimated tax. Any refund on line 29 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 30 must be the same as the amount shown on line 32 of Form 1 or line 27 of Form 1A. However, if you file your amended return during 1997, you may increase or decrease the amount to be applied to your 1997 estimated tax.

**Line 31** If the total of line 17, Column B, and line 30 is greater than line 28, you owe additional tax. Subtract line 28 from the total of lines 17 and 30. Fill in the result on line 31.

**Caution** If line 28 is a bracketed amount because line 27 exceeds line 26, treat the amount on line 28 as a positive amount and add (rather than subtract) line 28 to lines 17 and 30 and fill in the total on line 31.

**Line 32** Interest on the additional tax is 12% per year from the due date of your 1996 return. Figure the interest on the additional tax (line 31). Fill in the amount of interest on line 32.

**Line 33** Add line 31 and line 32 and fill in the total on line 33. This is the total amount due. Make your check or money order payable to the Wisconsin Department of Revenue.

## INSTRUCTIONS FOR PAGE 2

### Part I

1. Fill in the name used on your 1996 return. If your current name is the same as that used on your 1996 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 1996 return and the issue is still open, check the "Yes" box. If the examination and other action have been completed, check the "No" box. Be sure you use the adjusted figures reported to you if a change was made by the department.

**Part II** If you are changing the amount of your Wisconsin itemized deduction credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the 1996 Form 1 instruction booklet to compute your credit.

**Part III** If you are changing the amount of your married couple credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the instructions in your 1996 Wisconsin income tax booklet to compute your credit.

**Part IV** Explain all changes in Part IV of Form 1X. Fill in the line number from page 1 of Form 1X for each item you are changing, and give the reason for each change. Attach all supporting forms and schedules for items changed.

**Signature** Sign and date Form 1X at the bottom of the page. Your spouse must also sign if you are filing a joint return.

# 1996 TAX TABLE FOR FORM 1X FILERS

**(Caution** Not all taxpayers can use this table. See instructions below.)

**IMPORTANT** - The Wisconsin standard deduction has been built into this Tax Table. The table automatically allows most taxpayers the correct amount of standard deduction. However, certain taxpayers (see the three categories listed below) cannot use this table.

This Tax Table cannot be used by taxpayers who:

- Have unearned income (for example, interest income) and can be claimed as a dependent on another person's income tax return.
- Are filing a short period income tax return.
- Are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions.

All other taxpayers must use this Tax Table.

If you cannot use this Tax Table, compute your tax by completing the "Special Tax Worksheet." See page 11 of the Form 1 instructions or page 16 of the Form 1A and WI-Z instructions.

**Example** Mr. and Mrs. Smith are filing a joint return. Their Wisconsin income on line 1, Column B of Form 1X 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 2 of Form 1X.



At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
<b>Your tax is—</b>					
<b>28,400</b>	<b>28,500</b>	1,605	1,367	1,851	1,605
<b>28,500</b>	<b>28,600</b>	1,612	1,375	1,858	1,612
<b>28,600</b>	<b>28,700</b>	1,620	1,383	1,865	1,620
<b>28,700</b>	<b>28,800</b>	1,628	1,392	1,872	1,628

If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
		<b>6,000</b>						<b>9,000</b>									
						<b>6,000</b>	<b>6,100</b>	42	0	102	0	<b>9,000</b>	<b>9,100</b>	198	7	289	116
						<b>6,100</b>	<b>6,200</b>	47	0	108	0	<b>9,100</b>	<b>9,200</b>	203	12	297	122
						<b>6,200</b>	<b>6,300</b>	51	0	114	0	<b>9,200</b>	<b>9,300</b>	209	17	305	128
						<b>6,300</b>	<b>6,400</b>	56	0	119	0	<b>9,300</b>	<b>9,400</b>	214	22	312	134
						<b>6,400</b>	<b>6,500</b>	61	0	125	0	<b>9,400</b>	<b>9,500</b>	220	27	320	140
						<b>6,500</b>	<b>6,600</b>	66	0	131	0	<b>9,500</b>	<b>9,600</b>	225	32	328	146
<b>0</b>	<b>4,250</b>	0	0	0	0	<b>6,600</b>	<b>6,700</b>	71	0	137	0	<b>9,600</b>	<b>9,700</b>	231	37	336	152
<b>4,250</b>	<b>4,300</b>	0	0	2	0	<b>6,700</b>	<b>6,800</b>	76	0	143	0	<b>9,700</b>	<b>9,800</b>	236	42	344	158
<b>4,300</b>	<b>4,350</b>	0	0	5	0	<b>6,800</b>	<b>6,900</b>	81	0	149	0	<b>9,800</b>	<b>9,900</b>	242	47	352	164
<b>4,350</b>	<b>4,400</b>	0	0	7	0	<b>6,900</b>	<b>7,000</b>	86	0	155	0	<b>9,900</b>	<b>10,000</b>	247	51	360	170
<b>4,400</b>	<b>4,450</b>	0	0	10	0	<b>7,000</b>				<b>10,000</b>							
<b>4,450</b>	<b>4,500</b>	0	0	12	0	<b>7,000</b>	<b>7,100</b>	91	0	160	0	<b>10,000</b>	<b>10,100</b>	253	57	367	176
<b>4,500</b>	<b>4,550</b>	0	0	14	0	<b>7,100</b>	<b>7,200</b>	96	0	166	5	<b>10,100</b>	<b>10,200</b>	258	63	375	182
<b>4,550</b>	<b>4,600</b>	0	0	17	0	<b>7,200</b>	<b>7,300</b>	100	0	172	10	<b>10,200</b>	<b>10,300</b>	264	69	383	188
						<b>7,300</b>	<b>7,400</b>	105	0	178	15	<b>10,300</b>	<b>10,400</b>	269	74	391	194
<b>4,600</b>	<b>4,650</b>	0	0	19	0	<b>7,400</b>	<b>7,500</b>	110	0	184	20	<b>10,400</b>	<b>10,500</b>	275	80	399	200
<b>4,650</b>	<b>4,700</b>	0	0	22	0	<b>7,500</b>	<b>7,600</b>	115	0	190	26	<b>10,500</b>	<b>10,600</b>	280	86	407	206
<b>4,700</b>	<b>4,750</b>	0	0	24	0	<b>7,600</b>	<b>7,700</b>	121	0	196	32	<b>10,600</b>	<b>10,700</b>	286	92	414	212
<b>4,750</b>	<b>4,800</b>	0	0	27	0	<b>7,700</b>	<b>7,800</b>	126	0	202	38	<b>10,700</b>	<b>10,800</b>	291	98	422	218
<b>4,800</b>	<b>4,850</b>	0	0	30	0	<b>7,800</b>	<b>7,900</b>	132	0	207	44	<b>10,800</b>	<b>10,900</b>	297	104	430	224
<b>4,850</b>	<b>4,900</b>	0	0	33	0	<b>7,900</b>	<b>8,000</b>	137	0	213	50	<b>10,900</b>	<b>11,000</b>	302	110	438	230
<b>4,900</b>	<b>4,950</b>	0	0	36	0												
<b>4,950</b>	<b>5,000</b>	0	0	39	0	<b>8,000</b>				<b>11,000</b>							
						<b>8,000</b>	<b>8,100</b>	143	0	219	56	<b>11,000</b>	<b>11,100</b>	308	116	446	236
						<b>8,100</b>	<b>8,200</b>	148	0	225	62	<b>11,100</b>	<b>11,200</b>	313	121	454	242
						<b>8,200</b>	<b>8,300</b>	154	0	231	68	<b>11,200</b>	<b>11,300</b>	319	127	462	248
						<b>8,300</b>	<b>8,400</b>	159	0	237	74	<b>11,300</b>	<b>11,400</b>	324	133	469	254
						<b>8,400</b>	<b>8,500</b>	165	0	243	80	<b>11,400</b>	<b>11,500</b>	329	139	477	260
						<b>8,500</b>	<b>8,600</b>	170	0	250	86	<b>11,500</b>	<b>11,600</b>	335	145	485	266
<b>5,000</b>	<b>5,100</b>	0	0	43	0	<b>8,600</b>	<b>8,700</b>	176	0	258	92	<b>11,600</b>	<b>11,700</b>	340	151	493	272
<b>5,100</b>	<b>5,200</b>	0	0	49	0	<b>8,700</b>	<b>8,800</b>	181	0	265	98	<b>11,700</b>	<b>11,800</b>	346	157	501	278
<b>5,200</b>	<b>5,300</b>	2	0	55	0	<b>8,800</b>	<b>8,900</b>	187	0	273	104	<b>11,800</b>	<b>11,900</b>	351	162	509	284
<b>5,300</b>	<b>5,400</b>	7	0	61	0	<b>8,900</b>	<b>9,000</b>	192	2	281	110	<b>11,900</b>	<b>12,000</b>	357	168	516	290
<b>5,400</b>	<b>5,500</b>	12	0	67	0												
<b>5,500</b>	<b>5,600</b>	17	0	72	0												
<b>5,600</b>	<b>5,700</b>	22	0	78	0												
<b>5,700</b>	<b>5,800</b>	27	0	84	0												
<b>5,800</b>	<b>5,900</b>	32	0	90	0												
<b>5,900</b>	<b>6,000</b>	37	0	96	0												

If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>12,000</b>						<b>18,000</b>						<b>24,000</b>					
12,000	12,100	362	174	524	296	18,000	18,100	801	539	1,020	753	24,000	24,100	1,263	1,009	1,518	1,256
12,100	12,200	368	180	532	302	18,100	18,200	808	546	1,028	761	24,100	24,200	1,271	1,017	1,526	1,265
12,200	12,300	375	186	540	308	18,200	18,300	816	554	1,036	769	24,200	24,300	1,279	1,025	1,534	1,273
12,300	12,400	383	192	548	314	18,300	18,400	823	562	1,044	777	24,300	24,400	1,286	1,033	1,542	1,282
12,400	12,500	390	198	556	320	18,400	18,500	830	570	1,053	785	24,400	24,500	1,294	1,041	1,551	1,290
12,500	12,600	397	204	564	326	18,500	18,600	838	578	1,061	793	24,500	24,600	1,302	1,049	1,559	1,299
12,600	12,700	405	209	571	332	18,600	18,700	845	586	1,069	801	24,600	24,700	1,310	1,056	1,567	1,307
12,700	12,800	412	215	580	338	18,700	18,800	852	594	1,078	809	24,700	24,800	1,318	1,064	1,576	1,316
12,800	12,900	419	221	588	344	18,800	18,900	860	601	1,086	817	24,800	24,900	1,325	1,072	1,584	1,324
12,900	13,000	427	227	596	350	18,900	19,000	867	609	1,094	825	24,900	25,000	1,333	1,080	1,592	1,333
<b>13,000</b>						<b>19,000</b>						<b>25,000</b>					
13,000	13,100	434	233	604	356	19,000	19,100	875	617	1,103	833	25,000	25,100	1,341	1,088	1,601	1,341
13,100	13,200	441	239	613	362	19,100	19,200	883	625	1,111	841	25,100	25,200	1,349	1,096	1,609	1,349
13,200	13,300	449	245	621	368	19,200	19,300	891	633	1,119	849	25,200	25,300	1,356	1,103	1,617	1,356
13,300	13,400	456	251	629	376	19,300	19,400	898	641	1,127	857	25,300	25,400	1,364	1,111	1,625	1,364
13,400	13,500	463	256	638	384	19,400	19,500	906	648	1,136	866	25,400	25,500	1,372	1,119	1,634	1,372
13,500	13,600	471	262	646	392	19,500	19,600	914	656	1,144	874	25,500	25,600	1,380	1,127	1,642	1,380
13,600	13,700	478	268	654	400	19,600	19,700	922	664	1,152	883	25,600	25,700	1,387	1,135	1,650	1,387
13,700	13,800	485	274	663	408	19,700	19,800	929	672	1,161	891	25,700	25,800	1,395	1,143	1,659	1,395
13,800	13,900	493	280	671	416	19,800	19,900	937	680	1,169	900	25,800	25,900	1,403	1,151	1,667	1,403
13,900	14,000	500	286	679	424	19,900	20,000	945	688	1,177	908	25,900	26,000	1,411	1,159	1,675	1,411
<b>14,000</b>						<b>20,000</b>						<b>26,000</b>					
14,000	14,100	507	292	687	432	20,000	20,100	953	696	1,186	917	26,000	26,100	1,418	1,167	1,684	1,418
14,100	14,200	515	297	696	440	20,100	20,200	960	703	1,194	925	26,100	26,200	1,426	1,176	1,692	1,426
14,200	14,300	522	303	704	448	20,200	20,300	968	711	1,202	934	26,200	26,300	1,434	1,184	1,699	1,434
14,300	14,400	529	309	712	456	20,300	20,400	976	719	1,210	942	26,300	26,400	1,442	1,192	1,706	1,442
14,400	14,500	537	315	721	464	20,400	20,500	984	727	1,219	951	26,400	26,500	1,449	1,201	1,712	1,449
14,500	14,600	544	321	729	472	20,500	20,600	992	735	1,227	959	26,500	26,600	1,457	1,209	1,719	1,457
14,600	14,700	551	327	737	480	20,600	20,700	999	743	1,235	968	26,600	26,700	1,465	1,217	1,726	1,465
14,700	14,800	559	333	746	488	20,700	20,800	1,007	750	1,244	976	26,700	26,800	1,473	1,226	1,733	1,473
14,800	14,900	566	339	754	496	20,800	20,900	1,015	758	1,252	985	26,800	26,900	1,481	1,234	1,740	1,481
14,900	15,000	573	344	762	504	20,900	21,000	1,023	766	1,260	993	26,900	27,000	1,488	1,242	1,747	1,488
<b>15,000</b>						<b>21,000</b>						<b>27,000</b>					
15,000	15,100	581	350	770	512	21,000	21,100	1,030	774	1,269	1,002	27,000	27,100	1,496	1,250	1,754	1,496
15,100	15,200	588	356	779	520	21,100	21,200	1,038	782	1,277	1,010	27,100	27,200	1,504	1,259	1,761	1,504
15,200	15,300	595	362	787	528	21,200	21,300	1,046	790	1,285	1,019	27,200	27,300	1,512	1,267	1,768	1,512
15,300	15,400	603	368	795	536	21,300	21,400	1,054	798	1,293	1,027	27,300	27,400	1,519	1,275	1,775	1,519
15,400	15,500	610	374	804	544	21,400	21,500	1,061	805	1,302	1,036	27,400	27,500	1,527	1,284	1,782	1,527
15,500	15,600	617	380	812	552	21,500	21,600	1,069	813	1,310	1,044	27,500	27,600	1,535	1,292	1,789	1,535
15,600	15,700	625	386	820	560	21,600	21,700	1,077	821	1,318	1,053	27,600	27,700	1,543	1,300	1,796	1,543
15,700	15,800	632	391	829	568	21,700	21,800	1,085	829	1,327	1,061	27,700	27,800	1,550	1,309	1,803	1,550
15,800	15,900	639	397	837	576	21,800	21,900	1,092	837	1,335	1,069	27,800	27,900	1,558	1,317	1,810	1,558
15,900	16,000	647	403	845	584	21,900	22,000	1,100	845	1,343	1,078	27,900	28,000	1,566	1,325	1,816	1,566
<b>16,000</b>						<b>22,000</b>						<b>28,000</b>					
16,000	16,100	654	409	854	592	22,000	22,100	1,108	852	1,352	1,086	28,000	28,100	1,574	1,333	1,823	1,574
16,100	16,200	661	415	862	601	22,100	22,200	1,116	860	1,360	1,095	28,100	28,200	1,581	1,342	1,830	1,581
16,200	16,300	669	421	870	609	22,200	22,300	1,123	868	1,368	1,103	28,200	28,300	1,589	1,350	1,837	1,589
16,300	16,400	676	427	878	617	22,300	22,400	1,131	876	1,376	1,112	28,300	28,400	1,597	1,358	1,844	1,597
16,400	16,500	683	432	887	625	22,400	22,500	1,139	884	1,385	1,120	28,400	28,500	1,605	1,367	1,851	1,605
16,500	16,600	691	438	895	633	22,500	22,600	1,147	892	1,393	1,129	28,500	28,600	1,612	1,375	1,858	1,612
16,600	16,700	698	444	903	641	22,600	22,700	1,155	900	1,401	1,137	28,600	28,700	1,620	1,383	1,865	1,620
16,700	16,800	705	450	912	649	22,700	22,800	1,162	907	1,410	1,146	28,700	28,800	1,628	1,392	1,872	1,628
16,800	16,900	713	456	920	657	22,800	22,900	1,170	915	1,418	1,154	28,800	28,900	1,636	1,400	1,879	1,636
16,900	17,000	720	462	928	665	22,900	23,000	1,178	923	1,426	1,163	28,900	29,000	1,644	1,408	1,886	1,644
<b>17,000</b>						<b>23,000</b>						<b>29,000</b>					
17,000	17,100	727	468	937	673	23,000	23,100	1,186	931	1,435	1,171	29,000	29,100	1,651	1,416	1,893	1,651
17,100	17,200	735	474	945	681	23,100	23,200	1,193	939	1,443	1,180	29,100	29,200	1,659	1,425	1,900	1,659
17,200	17,300	742	479	953	689	23,200	23,300	1,201	947	1,451	1,188	29,200	29,300	1,667	1,433	1,907	1,667
17,300	17,400	749	485	961	697	23,300	23,400	1,209	954	1,459	1,197	29,300	29,400	1,675	1,441	1,913	1,675
17,400	17,500	757	492	970	705	23,400	23,500	1,217	962	1,468	1,205	29,400	29,500	1,682	1,450	1,920	1,682
17,500	17,600	764	499	978	713	23,500	23,600	1,224	970	1,476	1,214	29,500	29,600	1,690	1,458	1,927	1,690
17,600	17,700	772	507	986	721	23,600	23,700	1,232	978	1,484	1,222	29,600	29,700	1,698	1,466	1,934	1,698
17,700	17,800	779	515	995	729	23,700	23,800	1,240	986	1,493	1,231	29,700	29,800	1,706	1,475	1,941	1,706
17,800	17,900	786	523	1,003	737	23,800	23,900	1,248	994	1,501	1,239	29,800	29,900	1,713	1,483	1,948	1,713
17,900	18,000	794	531	1,011	745	23,900	24,000	1,255	1,001	1,509	1,248	29,900	30,000	1,721	1,491	1,955	1,721

If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>30,000</b>						<b>36,000</b>						<b>42,000</b>					
<b>30,000</b>	<b>30,100</b>	1,729	1,500	1,962	1,729	<b>36,000</b>	<b>36,100</b>	2,195	1,998	2,378	2,195	<b>42,000</b>	<b>42,100</b>	2,660	2,496	2,794	2,660
<b>30,100</b>	<b>30,200</b>	1,737	1,508	1,969	1,737	<b>36,100</b>	<b>36,200</b>	2,202	2,006	2,385	2,202	<b>42,100</b>	<b>42,200</b>	2,668	2,504	2,800	2,668
<b>30,200</b>	<b>30,300</b>	1,744	1,516	1,976	1,744	<b>36,200</b>	<b>36,300</b>	2,210	2,014	2,392	2,210	<b>42,200</b>	<b>42,300</b>	2,676	2,512	2,807	2,676
<b>30,300</b>	<b>30,400</b>	1,752	1,524	1,983	1,752	<b>36,300</b>	<b>36,400</b>	2,218	2,022	2,399	2,218	<b>42,300</b>	<b>42,400</b>	2,684	2,520	2,814	2,684
<b>30,400</b>	<b>30,500</b>	1,760	1,533	1,990	1,760	<b>36,400</b>	<b>36,500</b>	2,226	2,031	2,405	2,226	<b>42,400</b>	<b>42,500</b>	2,691	2,529	2,821	2,691
<b>30,500</b>	<b>30,600</b>	1,768	1,541	1,997	1,768	<b>36,500</b>	<b>36,600</b>	2,233	2,039	2,412	2,233	<b>42,500</b>	<b>42,600</b>	2,699	2,537	2,828	2,699
<b>30,600</b>	<b>30,700</b>	1,775	1,549	2,004	1,775	<b>36,600</b>	<b>36,700</b>	2,241	2,047	2,419	2,241	<b>42,600</b>	<b>42,700</b>	2,707	2,545	2,835	2,707
<b>30,700</b>	<b>30,800</b>	1,783	1,558	2,010	1,783	<b>36,700</b>	<b>36,800</b>	2,249	2,056	2,426	2,249	<b>42,700</b>	<b>42,800</b>	2,715	2,554	2,842	2,715
<b>30,800</b>	<b>30,900</b>	1,791	1,566	2,017	1,791	<b>36,800</b>	<b>36,900</b>	2,257	2,064	2,433	2,257	<b>42,800</b>	<b>42,900</b>	2,722	2,562	2,849	2,722
<b>30,900</b>	<b>31,000</b>	1,799	1,574	2,024	1,799	<b>36,900</b>	<b>37,000</b>	2,264	2,072	2,440	2,264	<b>42,900</b>	<b>43,000</b>	2,730	2,570	2,856	2,730
<b>31,000</b>						<b>37,000</b>						<b>43,000</b>					
<b>31,000</b>	<b>31,100</b>	1,806	1,583	2,031	1,806	<b>37,000</b>	<b>37,100</b>	2,272	2,081	2,447	2,272	<b>43,000</b>	<b>43,100</b>	2,738	2,579	2,863	2,738
<b>31,100</b>	<b>31,200</b>	1,814	1,591	2,038	1,814	<b>37,100</b>	<b>37,200</b>	2,280	2,089	2,454	2,280	<b>43,100</b>	<b>43,200</b>	2,746	2,587	2,870	2,746
<b>31,200</b>	<b>31,300</b>	1,822	1,599	2,045	1,822	<b>37,200</b>	<b>37,300</b>	2,288	2,097	2,461	2,288	<b>43,200</b>	<b>43,300</b>	2,753	2,595	2,877	2,753
<b>31,300</b>	<b>31,400</b>	1,830	1,607	2,052	1,830	<b>37,300</b>	<b>37,400</b>	2,295	2,105	2,468	2,295	<b>43,300</b>	<b>43,400</b>	2,761	2,603	2,884	2,761
<b>31,400</b>	<b>31,500</b>	1,838	1,616	2,059	1,838	<b>37,400</b>	<b>37,500</b>	2,303	2,114	2,475	2,303	<b>43,400</b>	<b>43,500</b>	2,769	2,612	2,891	2,769
<b>31,500</b>	<b>31,600</b>	1,845	1,624	2,066	1,845	<b>37,500</b>	<b>37,600</b>	2,311	2,122	2,482	2,311	<b>43,500</b>	<b>43,600</b>	2,777	2,620	2,898	2,777
<b>31,600</b>	<b>31,700</b>	1,853	1,632	2,073	1,853	<b>37,600</b>	<b>37,700</b>	2,319	2,130	2,489	2,319	<b>43,600</b>	<b>43,700</b>	2,784	2,628	2,904	2,784
<b>31,700</b>	<b>31,800</b>	1,861	1,641	2,080	1,861	<b>37,700</b>	<b>37,800</b>	2,327	2,139	2,496	2,327	<b>43,700</b>	<b>43,800</b>	2,792	2,637	2,911	2,792
<b>31,800</b>	<b>31,900</b>	1,869	1,649	2,087	1,869	<b>37,800</b>	<b>37,900</b>	2,334	2,147	2,503	2,334	<b>43,800</b>	<b>43,900</b>	2,800	2,645	2,918	2,800
<b>31,900</b>	<b>32,000</b>	1,876	1,657	2,094	1,876	<b>37,900</b>	<b>38,000</b>	2,342	2,155	2,509	2,342	<b>43,900</b>	<b>44,000</b>	2,808	2,653	2,925	2,808
<b>32,000</b>						<b>38,000</b>						<b>44,000</b>					
<b>32,000</b>	<b>32,100</b>	1,884	1,666	2,101	1,884	<b>38,000</b>	<b>38,100</b>	2,350	2,164	2,516	2,350	<b>44,000</b>	<b>44,100</b>	2,816	2,662	2,932	2,816
<b>32,100</b>	<b>32,200</b>	1,892	1,674	2,107	1,892	<b>38,100</b>	<b>38,200</b>	2,358	2,172	2,523	2,358	<b>44,100</b>	<b>44,200</b>	2,823	2,670	2,939	2,823
<b>32,200</b>	<b>32,300</b>	1,900	1,682	2,114	1,900	<b>38,200</b>	<b>38,300</b>	2,365	2,180	2,530	2,365	<b>44,200</b>	<b>44,300</b>	2,831	2,678	2,946	2,831
<b>32,300</b>	<b>32,400</b>	1,907	1,690	2,121	1,907	<b>38,300</b>	<b>38,400</b>	2,373	2,188	2,537	2,373	<b>44,300</b>	<b>44,400</b>	2,839	2,686	2,953	2,839
<b>32,400</b>	<b>32,500</b>	1,915	1,699	2,128	1,915	<b>38,400</b>	<b>38,500</b>	2,381	2,197	2,544	2,381	<b>44,400</b>	<b>44,500</b>	2,847	2,695	2,960	2,847
<b>32,500</b>	<b>32,600</b>	1,923	1,707	2,135	1,923	<b>38,500</b>	<b>38,600</b>	2,389	2,205	2,551	2,389	<b>44,500</b>	<b>44,600</b>	2,854	2,703	2,967	2,854
<b>32,600</b>	<b>32,700</b>	1,931	1,715	2,142	1,931	<b>38,600</b>	<b>38,700</b>	2,396	2,213	2,558	2,396	<b>44,600</b>	<b>44,700</b>	2,862	2,711	2,974	2,862
<b>32,700</b>	<b>32,800</b>	1,938	1,724	2,149	1,938	<b>38,700</b>	<b>38,800</b>	2,404	2,222	2,565	2,404	<b>44,700</b>	<b>44,800</b>	2,870	2,720	2,981	2,870
<b>32,800</b>	<b>32,900</b>	1,946	1,732	2,156	1,946	<b>38,800</b>	<b>38,900</b>	2,412	2,230	2,572	2,412	<b>44,800</b>	<b>44,900</b>	2,878	2,728	2,988	2,878
<b>32,900</b>	<b>33,000</b>	1,954	1,740	2,163	1,954	<b>38,900</b>	<b>39,000</b>	2,420	2,238	2,579	2,420	<b>44,900</b>	<b>45,000</b>	2,885	2,736	2,995	2,885
<b>33,000</b>						<b>39,000</b>						<b>45,000</b>					
<b>33,000</b>	<b>33,100</b>	1,962	1,749	2,170	1,962	<b>39,000</b>	<b>39,100</b>	2,427	2,247	2,586	2,427	<b>45,000</b>	<b>45,100</b>	2,893	2,745	3,001	2,893
<b>33,100</b>	<b>33,200</b>	1,969	1,757	2,177	1,969	<b>39,100</b>	<b>39,200</b>	2,435	2,255	2,593	2,435	<b>45,100</b>	<b>45,200</b>	2,901	2,753	3,008	2,901
<b>33,200</b>	<b>33,300</b>	1,977	1,765	2,184	1,977	<b>39,200</b>	<b>39,300</b>	2,443	2,263	2,600	2,443	<b>45,200</b>	<b>45,300</b>	2,909	2,761	3,015	2,909
<b>33,300</b>	<b>33,400</b>	1,985	1,773	2,191	1,985	<b>39,300</b>	<b>39,400</b>	2,451	2,271	2,606	2,451	<b>45,300</b>	<b>45,400</b>	2,916	2,769	3,022	2,916
<b>33,400</b>	<b>33,500</b>	1,993	1,782	2,198	1,993	<b>39,400</b>	<b>39,500</b>	2,458	2,280	2,613	2,458	<b>45,400</b>	<b>45,500</b>	2,924	2,778	3,029	2,924
<b>33,500</b>	<b>33,600</b>	2,001	1,790	2,205	2,001	<b>39,500</b>	<b>39,600</b>	2,466	2,288	2,620	2,466	<b>45,500</b>	<b>45,600</b>	2,932	2,786	3,036	2,932
<b>33,600</b>	<b>33,700</b>	2,008	1,798	2,211	2,008	<b>39,600</b>	<b>39,700</b>	2,474	2,296	2,627	2,474	<b>45,600</b>	<b>45,700</b>	2,940	2,794	3,043	2,940
<b>33,700</b>	<b>33,800</b>	2,016	1,807	2,218	2,016	<b>39,700</b>	<b>39,800</b>	2,482	2,305	2,634	2,482	<b>45,700</b>	<b>45,800</b>	2,947	2,803	3,050	2,947
<b>33,800</b>	<b>33,900</b>	2,024	1,815	2,225	2,024	<b>39,800</b>	<b>39,900</b>	2,490	2,313	2,641	2,490	<b>45,800</b>	<b>45,900</b>	2,955	2,811	3,057	2,955
<b>33,900</b>	<b>34,000</b>	2,032	1,823	2,232	2,032	<b>39,900</b>	<b>40,000</b>	2,497	2,321	2,648	2,497	<b>45,900</b>	<b>46,000</b>	2,963	2,819	3,064	2,963
<b>34,000</b>						<b>40,000</b>						<b>46,000</b>					
<b>34,000</b>	<b>34,100</b>	2,039	1,832	2,239	2,039	<b>40,000</b>	<b>40,100</b>	2,505	2,330	2,655	2,505	<b>46,000</b>	<b>46,100</b>	2,971	2,828	3,071	2,971
<b>34,100</b>	<b>34,200</b>	2,047	1,840	2,246	2,047	<b>40,100</b>	<b>40,200</b>	2,513	2,338	2,662	2,513	<b>46,100</b>	<b>46,200</b>	2,978	2,836	3,078	2,978
<b>34,200</b>	<b>34,300</b>	2,055	1,848	2,253	2,055	<b>40,200</b>	<b>40,300</b>	2,521	2,346	2,669	2,521	<b>46,200</b>	<b>46,300</b>	2,986	2,844	3,085	2,986
<b>34,300</b>	<b>34,400</b>	2,063	1,856	2,260	2,063	<b>40,300</b>	<b>40,400</b>	2,528	2,354	2,676	2,528	<b>46,300</b>	<b>46,400</b>	2,994	2,853	3,092	2,994
<b>34,400</b>	<b>34,500</b>	2,070	1,865	2,267	2,070	<b>40,400</b>	<b>40,500</b>	2,536	2,363	2,683	2,536	<b>46,400</b>	<b>46,500</b>	3,002	2,861	3,098	3,002
<b>34,500</b>	<b>34,600</b>	2,078	1,873	2,274	2,078	<b>40,500</b>	<b>40,600</b>	2,544	2,371	2,690	2,544	<b>46,500</b>	<b>46,600</b>	3,010	2,869	3,105	3,010
<b>34,600</b>	<b>34,700</b>	2,086	1,881	2,281	2,086	<b>40,600</b>	<b>40,700</b>	2,552	2,379	2,697	2,552	<b>46,600</b>	<b>46,700</b>	3,017	2,877	3,112	3,017
<b>34,700</b>	<b>34,800</b>	2,094	1,890	2,288	2,094	<b>40,700</b>	<b>40,800</b>	2,559	2,388	2,703	2,559	<b>46,700</b>	<b>46,800</b>	3,025	2,886	3,119	3,025
<b>34,800</b>	<b>34,900</b>	2,101	1,898	2,295	2,101	<b>40,800</b>	<b>40,900</b>	2,567	2,396	2,710	2,567	<b>46,800</b>	<b>46,900</b>	3,033	2,894	3,126	3,033
<b>34,900</b>	<b>35,000</b>	2,109	1,906	2,302	2,109	<b>40,900</b>	<b>41,000</b>	2,575	2,404	2,717	2,575	<b>46,900</b>	<b>47,000</b>	3,041	2,902	3,133	3,041
<b>35,000</b>						<b>41,000</b>						<b>47,000</b>					
<b>35,000</b>	<b>35,100</b>	2,117	1,915	2,308	2,117	<b>41,000</b>	<b>41,100</b>	2,583	2,413	2,724	2,583	<b>47,000</b>	<b>47,100</b>	3,048	2,911	3,140	3,048
<b>35,100</b>	<b>35,200</b>	2,125	1,923	2,315	2,125	<b>41,100</b>	<b>41,200</b>	2,590	2,421	2,731	2,590	<b>47,100</b> </					

If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>48,000</b>						<b>54,000</b>						<b>60,000</b>					
48,000	48,100	3,126	2,994	3,209	3,126	54,000	54,100	3,565	3,492	3,625	3,565	60,000	60,100	3,981	3,920	4,041	3,981
48,100	48,200	3,134	3,002	3,216	3,134	54,100	54,200	3,572	3,500	3,632	3,572	60,100	60,200	3,988	3,927	4,048	3,988
48,200	48,300	3,141	3,010	3,223	3,141	54,200	54,300	3,579	3,508	3,639	3,579	60,200	60,300	3,995	3,934	4,055	3,995
48,300	48,400	3,149	3,019	3,230	3,149	54,300	54,400	3,586	3,517	3,646	3,586	60,300	60,400	4,002	3,941	4,062	4,002
48,400	48,500	3,157	3,027	3,237	3,157	54,400	54,500	3,593	3,525	3,653	3,593	60,400	60,500	4,008	3,948	4,069	4,008
48,500	48,600	3,165	3,035	3,244	3,165	54,500	54,600	3,600	3,533	3,660	3,600	60,500	60,600	4,015	3,955	4,076	4,015
48,600	48,700	3,173	3,043	3,251	3,173	54,600	54,700	3,606	3,541	3,667	3,606	60,600	60,700	4,022	3,962	4,083	4,022
48,700	48,800	3,180	3,052	3,258	3,180	54,700	54,800	3,613	3,550	3,674	3,613	60,700	60,800	4,029	3,969	4,089	4,029
48,800	48,900	3,188	3,060	3,265	3,188	54,800	54,900	3,620	3,558	3,681	3,620	60,800	60,900	4,036	3,976	4,096	4,036
48,900	49,000	3,196	3,068	3,272	3,196	54,900	55,000	3,627	3,566	3,688	3,627	60,900	61,000	4,043	3,983	4,103	4,043
<b>49,000</b>						<b>55,000</b>						<b>61,000</b>					
49,000	49,100	3,204	3,077	3,279	3,204	55,000	55,100	3,634	3,574	3,694	3,634	61,000	61,100	4,050	3,990	4,110	4,050
49,100	49,200	3,211	3,085	3,286	3,211	55,100	55,200	3,641	3,581	3,701	3,641	61,100	61,200	4,057	3,997	4,117	4,057
49,200	49,300	3,219	3,093	3,293	3,219	55,200	55,300	3,648	3,588	3,708	3,648	61,200	61,300	4,064	4,004	4,124	4,064
49,300	49,400	3,227	3,102	3,299	3,227	55,300	55,400	3,655	3,595	3,715	3,655	61,300	61,400	4,071	4,011	4,131	4,071
49,400	49,500	3,235	3,110	3,306	3,235	55,400	55,500	3,662	3,602	3,722	3,662	61,400	61,500	4,078	4,017	4,138	4,078
49,500	49,600	3,242	3,118	3,313	3,242	55,500	55,600	3,669	3,609	3,729	3,669	61,500	61,600	4,085	4,024	4,145	4,085
49,600	49,700	3,250	3,126	3,320	3,250	55,600	55,700	3,676	3,616	3,736	3,676	61,600	61,700	4,092	4,031	4,152	4,092
49,700	49,800	3,258	3,135	3,327	3,258	55,700	55,800	3,683	3,622	3,743	3,683	61,700	61,800	4,099	4,038	4,159	4,099
49,800	49,900	3,266	3,143	3,334	3,266	55,800	55,900	3,690	3,629	3,750	3,690	61,800	61,900	4,105	4,045	4,166	4,105
49,900	50,000	3,273	3,151	3,341	3,273	55,900	56,000	3,697	3,636	3,757	3,697	61,900	62,000	4,112	4,052	4,173	4,112
<b>50,000</b>						<b>56,000</b>						<b>62,000</b>					
50,000	50,100	3,281	3,160	3,348	3,281	56,000	56,100	3,704	3,643	3,764	3,704	62,000	62,100	4,119	4,059	4,180	4,119
50,100	50,200	3,289	3,168	3,355	3,289	56,100	56,200	3,710	3,650	3,771	3,710	62,100	62,200	4,126	4,066	4,186	4,126
50,200	50,300	3,297	3,176	3,362	3,297	56,200	56,300	3,717	3,657	3,778	3,717	62,200	62,300	4,133	4,073	4,193	4,133
50,300	50,400	3,304	3,185	3,369	3,304	56,300	56,400	3,724	3,664	3,785	3,724	62,300	62,400	4,140	4,080	4,200	4,140
50,400	50,500	3,312	3,193	3,376	3,312	56,400	56,500	3,731	3,671	3,791	3,731	62,400	62,500	4,147	4,087	4,207	4,147
50,500	50,600	3,320	3,201	3,383	3,320	56,500	56,600	3,738	3,678	3,798	3,738	62,500	62,600	4,154	4,094	4,214	4,154
50,600	50,700	3,328	3,209	3,390	3,328	56,600	56,700	3,745	3,685	3,805	3,745	62,600	62,700	4,161	4,101	4,221	4,161
50,700	50,800	3,336	3,218	3,396	3,336	56,700	56,800	3,752	3,692	3,812	3,752	62,700	62,800	4,168	4,108	4,228	4,168
50,800	50,900	3,343	3,226	3,403	3,343	56,800	56,900	3,759	3,699	3,819	3,759	62,800	62,900	4,175	4,115	4,235	4,175
50,900	51,000	3,350	3,234	3,410	3,350	56,900	57,000	3,766	3,706	3,826	3,766	62,900	63,000	4,182	4,121	4,242	4,182
<b>51,000</b>						<b>57,000</b>						<b>63,000</b>					
51,000	51,100	3,357	3,243	3,417	3,357	57,000	57,100	3,773	3,713	3,833	3,773	63,000	63,100	4,189	4,128	4,249	4,189
51,100	51,200	3,364	3,251	3,424	3,364	57,100	57,200	3,780	3,719	3,840	3,780	63,100	63,200	4,196	4,135	4,256	4,196
51,200	51,300	3,371	3,259	3,431	3,371	57,200	57,300	3,787	3,726	3,847	3,787	63,200	63,300	4,202	4,142	4,263	4,202
51,300	51,400	3,378	3,268	3,438	3,378	57,300	57,400	3,794	3,733	3,854	3,794	63,300	63,400	4,209	4,149	4,270	4,209
51,400	51,500	3,385	3,276	3,445	3,385	57,400	57,500	3,801	3,740	3,861	3,801	63,400	63,500	4,216	4,156	4,277	4,216
51,500	51,600	3,392	3,284	3,452	3,392	57,500	57,600	3,807	3,747	3,868	3,807	63,500	63,600	4,223	4,163	4,284	4,223
51,600	51,700	3,399	3,292	3,459	3,399	57,600	57,700	3,814	3,754	3,875	3,814	63,600	63,700	4,230	4,170	4,290	4,230
51,700	51,800	3,406	3,301	3,466	3,406	57,700	57,800	3,821	3,761	3,882	3,821	63,700	63,800	4,237	4,177	4,297	4,237
51,800	51,900	3,412	3,309	3,473	3,412	57,800	57,900	3,828	3,768	3,889	3,828	63,800	63,900	4,244	4,184	4,304	4,244
51,900	52,000	3,419	3,317	3,480	3,419	57,900	58,000	3,835	3,775	3,895	3,835	63,900	64,000	4,251	4,191	4,311	4,251
<b>52,000</b>						<b>58,000</b>						<b>64,000</b>					
52,000	52,100	3,426	3,326	3,487	3,426	58,000	58,100	3,842	3,782	3,902	3,842	64,000	64,100	4,258	4,198	4,318	4,258
52,100	52,200	3,433	3,334	3,493	3,433	58,100	58,200	3,849	3,789	3,909	3,849	64,100	64,200	4,265	4,205	4,325	4,265
52,200	52,300	3,440	3,342	3,500	3,440	58,200	58,300	3,856	3,796	3,916	3,856	64,200	64,300	4,272	4,212	4,332	4,272
52,300	52,400	3,447	3,351	3,507	3,447	58,300	58,400	3,863	3,803	3,923	3,863	64,300	64,400	4,279	4,218	4,339	4,279
52,400	52,500	3,454	3,359	3,514	3,454	58,400	58,500	3,870	3,810	3,930	3,870	64,400	64,500	4,286	4,225	4,346	4,286
52,500	52,600	3,461	3,367	3,521	3,461	58,500	58,600	3,877	3,817	3,937	3,877	64,500	64,600	4,293	4,232	4,353	4,293
52,600	52,700	3,468	3,375	3,528	3,468	58,600	58,700	3,884	3,823	3,944	3,884	64,600	64,700	4,299	4,239	4,360	4,299
52,700	52,800	3,475	3,384	3,535	3,475	58,700	58,800	3,891	3,830	3,951	3,891	64,700	64,800	4,306	4,246	4,367	4,306
52,800	52,900	3,482	3,392	3,542	3,482	58,800	58,900	3,898	3,837	3,958	3,898	64,800	64,900	4,313	4,253	4,374	4,313
52,900	53,000	3,489	3,400	3,549	3,489	58,900	59,000	3,904	3,844	3,965	3,904	64,900	65,000	4,320	4,260	4,381	4,320
<b>53,000</b>						<b>59,000</b>						<b>65,000</b>					
53,000	53,100	3,496	3,409	3,556	3,496	59,000	59,100	3,911	3,851	3,972	3,911	65,000	65,100	4,327	4,267	4,387	4,327
53,100	53,200	3,503	3,417	3,563	3,503	59,100	59,200	3,918	3,858	3,979	3,918	65,100	65,200	4,334	4,274	4,394	4,334
53,200	53,300	3,509	3,425	3,570	3,509	59,200	59,300	3,925	3,865	3,986	3,925	65,200	65,300	4,341	4,281	4,401	4,341
53,300	53,400	3,516	3,434	3,577	3,516	59,300	59,400	3,932	3,872	3,992	3,932	65,300	65,400	4,348	4,288	4,408	4,348
53,400	53,500	3,523	3,442	3,584	3,523	59,400	59,500	3,939	3,879	3,999	3,939	65,400	65,500	4,355	4,295	4,415	4,355
53,500	53,600	3,530	3,450	3,591	3,530	59,500	59,600	3,946	3,886	4,006	3,946	65,500	65,600	4,362	4,302	4,422	4,362
53,600	53,700	3,537	3,458	3,597	3,537	59,600	59,700	3,953	3,893	4,013	3,953	65,600	65,700	4,369	4,309	4,429	4,369
53,700	53,800	3,544	3,467	3,604	3,544	59,700	59,800										

If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>66,000</b>						<b>72,000</b>						<b>78,000</b>					
66,000	66,100	4,397	4,336	4,457	4,397	72,000	72,100	4,812	4,752	4,873	4,812	78,000	78,100	5,228	5,168	5,288	5,228
66,100	66,200	4,403	4,343	4,464	4,403	72,100	72,200	4,819	4,759	4,879	4,819	78,100	78,200	5,235	5,175	5,295	5,235
66,200	66,300	4,410	4,350	4,471	4,410	72,200	72,300	4,826	4,766	4,886	4,826	78,200	78,300	5,242	5,182	5,302	5,242
66,300	66,400	4,417	4,357	4,478	4,417	72,300	72,400	4,833	4,773	4,893	4,833	78,300	78,400	5,249	5,189	5,309	5,249
66,400	66,500	4,424	4,364	4,484	4,424	72,400	72,500	4,840	4,780	4,900	4,840	78,400	78,500	5,256	5,196	5,316	5,256
66,500	66,600	4,431	4,371	4,491	4,431	72,500	72,600	4,847	4,787	4,907	4,847	78,500	78,600	5,263	5,203	5,323	5,263
66,600	66,700	4,438	4,378	4,498	4,438	72,600	72,700	4,854	4,794	4,914	4,854	78,600	78,700	5,270	5,209	5,330	5,270
66,700	66,800	4,445	4,385	4,505	4,445	72,700	72,800	4,861	4,801	4,921	4,861	78,700	78,800	5,277	5,216	5,337	5,277
66,800	66,900	4,452	4,392	4,512	4,452	72,800	72,900	4,868	4,808	4,928	4,868	78,800	78,900	5,284	5,223	5,344	5,284
66,900	67,000	4,459	4,399	4,519	4,459	72,900	73,000	4,875	4,814	4,935	4,875	78,900	79,000	5,290	5,230	5,351	5,290
<b>67,000</b>						<b>73,000</b>						<b>79,000</b>					
67,000	67,100	4,466	4,406	4,526	4,466	73,000	73,100	4,882	4,821	4,942	4,882	79,000	79,100	5,297	5,237	5,358	5,297
67,100	67,200	4,473	4,412	4,533	4,473	73,100	73,200	4,889	4,828	4,949	4,889	79,100	79,200	5,304	5,244	5,365	5,304
67,200	67,300	4,480	4,419	4,540	4,480	73,200	73,300	4,895	4,835	4,956	4,895	79,200	79,300	5,311	5,251	5,372	5,311
67,300	67,400	4,487	4,426	4,547	4,487	73,300	73,400	4,902	4,842	4,963	4,902	79,300	79,400	5,318	5,258	5,378	5,318
67,400	67,500	4,494	4,433	4,554	4,494	73,400	73,500	4,909	4,849	4,970	4,909	79,400	79,500	5,325	5,265	5,385	5,325
67,500	67,600	4,500	4,440	4,561	4,500	73,500	73,600	4,916	4,856	4,977	4,916	79,500	79,600	5,332	5,272	5,392	5,332
67,600	67,700	4,507	4,447	4,568	4,507	73,600	73,700	4,923	4,863	4,983	4,923	79,600	79,700	5,339	5,279	5,399	5,339
67,700	67,800	4,514	4,454	4,575	4,514	73,700	73,800	4,930	4,870	4,990	4,930	79,700	79,800	5,346	5,286	5,406	5,346
67,800	67,900	4,521	4,461	4,582	4,521	73,800	73,900	4,937	4,877	4,997	4,937	79,800	79,900	5,353	5,293	5,413	5,353
67,900	68,000	4,528	4,468	4,588	4,528	73,900	74,000	4,944	4,884	5,004	4,944	79,900	80,000	5,360	5,300	5,420	5,360
<b>68,000</b>						<b>74,000</b>						<b>80,000</b>					
68,000	68,100	4,535	4,475	4,595	4,535	74,000	74,100	4,951	4,891	5,011	4,951	80,000 or more	5,363 5,303 5,424 5,363				
68,100	68,200	4,542	4,482	4,602	4,542	74,100	74,200	4,958	4,898	5,018	4,958	plus 6.93% of taxable income over \$80,000					
68,200	68,300	4,549	4,489	4,609	4,549	74,200	74,300	4,965	4,905	5,025	4,965						
68,300	68,400	4,556	4,496	4,616	4,556	74,300	74,400	4,972	4,911	5,032	4,972						
68,400	68,500	4,563	4,503	4,623	4,563	74,400	74,500	4,979	4,918	5,039	4,979						
68,500	68,600	4,570	4,510	4,630	4,570	74,500	74,600	4,986	4,925	5,046	4,986						
68,600	68,700	4,577	4,516	4,637	4,577	74,600	74,700	4,992	4,932	5,053	4,992						
68,700	68,800	4,584	4,523	4,644	4,584	74,700	74,800	4,999	4,939	5,060	4,999						
68,800	68,900	4,591	4,530	4,651	4,591	74,800	74,900	5,006	4,946	5,067	5,006						
68,900	69,000	4,597	4,537	4,658	4,597	74,900	75,000	5,013	4,953	5,074	5,013						
<b>69,000</b>						<b>75,000</b>											
69,000	69,100	4,604	4,544	4,665	4,604	75,000	75,100	5,020	4,960	5,080	5,020						
69,100	69,200	4,611	4,551	4,672	4,611	75,100	75,200	5,027	4,967	5,087	5,027						
69,200	69,300	4,618	4,558	4,679	4,618	75,200	75,300	5,034	4,974	5,094	5,034						
69,300	69,400	4,625	4,565	4,685	4,625	75,300	75,400	5,041	4,981	5,101	5,041						
69,400	69,500	4,632	4,572	4,692	4,632	75,400	75,500	5,048	4,988	5,108	5,048						
69,500	69,600	4,639	4,579	4,699	4,639	75,500	75,600	5,055	4,995	5,115	5,055						
69,600	69,700	4,646	4,586	4,706	4,646	75,600	75,700	5,062	5,002	5,122	5,062						
69,700	69,800	4,653	4,593	4,713	4,653	75,700	75,800	5,069	5,008	5,129	5,069						
69,800	69,900	4,660	4,600	4,720	4,660	75,800	75,900	5,076	5,015	5,136	5,076						
69,900	70,000	4,667	4,607	4,727	4,667	75,900	76,000	5,083	5,022	5,143	5,083						
<b>70,000</b>						<b>76,000</b>											
70,000	70,100	4,674	4,613	4,734	4,674	76,000	76,100	5,090	5,029	5,150	5,090						
70,100	70,200	4,681	4,620	4,741	4,681	76,100	76,200	5,096	5,036	5,157	5,096						
70,200	70,300	4,688	4,627	4,748	4,688	76,200	76,300	5,103	5,043	5,164	5,103						
70,300	70,400	4,695	4,634	4,755	4,695	76,300	76,400	5,110	5,050	5,171	5,110						
70,400	70,500	4,701	4,641	4,762	4,701	76,400	76,500	5,117	5,057	5,177	5,117						
70,500	70,600	4,708	4,648	4,769	4,708	76,500	76,600	5,124	5,064	5,184	5,124						
70,600	70,700	4,715	4,655	4,776	4,715	76,600	76,700	5,131	5,071	5,191	5,131						
70,700	70,800	4,722	4,662	4,782	4,722	76,700	76,800	5,138	5,078	5,198	5,138						
70,800	70,900	4,729	4,669	4,789	4,729	76,800	76,900	5,145	5,085	5,205	5,145						
70,900	71,000	4,736	4,676	4,796	4,736	76,900	77,000	5,152	5,092	5,212	5,152						
<b>71,000</b>						<b>77,000</b>											
71,000	71,100	4,743	4,683	4,803	4,743	77,000	77,100	5,159	5,099	5,219	5,159						
71,100	71,200	4,750	4,690	4,810	4,750	77,100	77,200	5,166	5,105	5,226	5,166						
71,200	71,300	4,757	4,697	4,817	4,757	77,200	77,300	5,173	5,112	5,233	5,173						
71,300	71,400	4,764	4,704	4,824	4,764	77,300	77,400	5,180	5,119	5,240	5,180						
71,400	71,500	4,771	4,710	4,831	4,771	77,400	77,500	5,187	5,126	5,247	5,187						
71,500	71,600	4,778	4,717	4,838	4,778	77,500	77,600	5,193	5,133	5,254	5,193						
71,600	71,700	4,785	4,724	4,845	4,785	77,600	77,700	5,200	5,140	5,261	5,200						
71,700	71,800	4,792	4,731	4,852	4,792	77,700	77,800	5,207	5,147	5,268	5,207						
71,800	71,900	4,798	4,738	4,859	4,798	77,800	77,900	5,214	5,154	5,275	5,214						
71,900	72,000	4,805	4,745	4,866	4,805	77,900	78,000	5,221	5,161	5,281	5,221						