

INSTRUCTIONS FOR FORM WI-Z

Generally, if you file federal Form 1040EZ or file your federal return using TeleFile, you can file Wisconsin Form WI-Z. However, there are some limitations. Read "Which Form to File for 1997" on page 2 of the Form 1A instructions to see which form is right for you.

Prepare one copy of Form WI-Z for your records and another copy to be filed with the Department of Revenue.

Filing in Your Return Because this form is read by a machine, please print your numbers inside the boxes like this:

9	8	7	6	5	4	3	2	1	0
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Do not use red ink.

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.

Name, Address, and Social Security Number If a mailing label with your name is on the front cover, remove the label and place it in the name and address area of the tax return that 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. However, you may still use the forms in the booklet.

If you did not receive a label, print the information in the spaces provided.

Quick Refund You may qualify to receive your refund in as little as two weeks. See the instruction for Quick Refund on page 3 of the Form 1A instructions.

Filing Status Check one of the boxes to indicate your filing status for 1997.

Tax District Check the proper box and fill in the city, village, or town and county in which you lived on December 31, 1997.

School District Number Refer to page 11 in the Form 1A instructions. Fill in the number of the school district in which you lived on December 31, 1997.

State Election Campaign Fund You may designate \$1 to this fund by checking the box on Form WI-Z. 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.

Note **Line 2 Dependents** Check the box on line 2 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you). If your income includes any interest income, use the Special Tax Worksheet for Dependents to figure your tax. See page 16 of the Form 1A instructions.

Line 3 Tax Use the amount on line 1 to find your tax in the Tax Table on pages 12-15 of the Form 1A instructions. Fill in the amount of your tax on line 3.

Note **Exception** If you checked the box on line 2 and are required to use the Special Tax Worksheet for Dependents, fill in on line 3 the amount of your tax from line 6 of the worksheet.

Lines 4a and 4b School Property Tax Credit You may claim a credit if, during 1997, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 13a and 13b of Form 1A. The total credits on lines 4a and 4b cannot exceed \$200.

Line 5 Married Couple Credit If you are married and you and your spouse were both employed in 1997, you may claim the married couple credit on line 5 of Form WI-Z. To claim the credit, complete the following steps:

- (1) Fill in your 1997 wages on line 5a and your spouse's wages on line 5b. "Wages" includes wages, salaries, and tips from line 1 of federal Form 1040EZ or the total amount reported as wages from your W-2's if you used TeleFile to file your federal return. Do not include scholarships and fellowships unless reported on a W-2.
- (2) Fill in the smaller of line 5a or 5b (but not more than \$15,000) in the space provided on line 5c.
- (3) Multiply the amount determined in Step 2 by .02(2%).
- (4) Fill in the result (but not more than \$300) on line 5c.

Line 8 Sales and Use Tax Due on Out-of-State Purchases If you made purchases from out-of-state firms during 1997 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instruction for line 18 of Form 1A.

Line 9 Endangered Resources Donation Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. For further information, see the instruction for line 19 of Form 1A on page 9. Fill in line 9 for the amount you wish to donate.

Line 11 Wisconsin Income Tax Withheld Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2's). **Do not include income tax withheld for any state other than Wisconsin.** Attach your withholding statements to the front of Form WI-Z.

Line 12 or 13 Fill in line 12 or 13 to determine your refund or amount you owe. Amounts under \$1 cannot be refunded. If you owe less than \$1, send in your return, but do not pay the tax. Write your social security number on your check or money order. Paper clip it to Form WI-Z.

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

Attachments

- Attach the appropriate copy of each of your withholding statements to the front of Form WI-Z.
- If you owe \$1 or more with your return, attach your payment to the front of Form WI-Z.
- *Persons divorced after June 20, 1996, who compute a refund* - If your judgment of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgment to your Form WI-Z and write "Divorce decree" in the space below line 3. This will prevent your refund from being applied against such tax liability.
- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Form WI-Z and write "Form 8379" in the space below line 3.

Where to File Mail your return to the appropriate address indicated at the bottom of Form WI-Z.

Penalties for Not Filing Returns or Filing Incorrect Returns See page 10 of the Form 1A instructions for more information.