

1A & WI-Z

Wisconsin income tax

Form 1A & WI-Z instructions

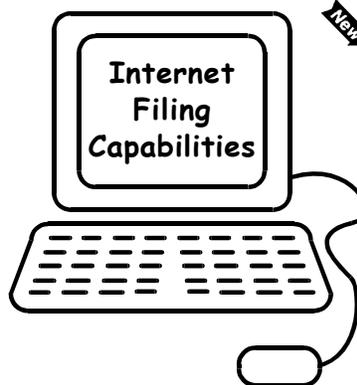
'98

Here's what is for 1998

-  **To protect your privacy**, social security numbers are no longer used on mailing labels.
-  **All taxpayers benefit** from reduced income tax rates.
-  **An increased property tax/rent credit** will benefit eligible taxpayers.
-  **Working Families Tax Credit** This new credit is available to certain individuals whose income is below \$19,000. See page 11.
-  **Student Loan Interest** A line is provided on Form 1A for deducting interest paid on student loans. See page 8.
-  **Illinois Wages** Individuals earning any wages in Illinois need to indicate that amount for a required reciprocity study. See page 4.

See  instructions for additional tax changes.

Visit our website at www.dor.state.wi.us



-  ♦ *Link to an internet filing service*
- ♦ *Download state income tax forms and tax publications*
- ♦ *Find answers to Frequently Asked Questions*

\$\$\$ Electronic filing is the **quickest** way to get a refund. Most tax preparers and many financial institutions offer this service for a minimal fee. \$\$\$

Tax Filing Tips

- ♦ File under our Quick Refund Program **before April 1** to ensure a fast refund.
- ♦ Check and double check your math.

**Filing Deadline is
Thursday, April 15, 1999!**



Call For Help ...

Telephone help numbers and office locations in your area are on **Page 3**.

FEDERAL PRIVACY ACT

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

I-117



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REFUND INQUIRY

You may check the status of your refund 24 hours a day, by calling 608-266-8100 or 414-227-4907 or use our **NEW** on-line service at www.dor.state.wi.us. Have your social security number and the exact amount of your expected refund available.

Who Must File

Refer to the table to see if you must file a return for 1998.

Filing status	Age as of December 31, 1998	You must file if your gross income* (or total gross income of husband and wife) during 1998 was:
Single	Under 65 65 or older	\$5,200 or more \$5,724 or more
Married – filing joint return	Both under 65 One spouse 65 or older Both spouses 65 or older	\$8,900 or more \$9,424 or more \$9,948 or more
Married – filing separate return	Any age	\$4,230 or more (applies to each spouse individually)
Head of household	Under 65 65 or older	\$7,040 or more \$7,564 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 for 1998 if:

- New** • You could be claimed as a dependent on someone else's return and you had gross income of more than \$700 which included at least \$251 of unearned income (for example, interest income).
- You owe a Wisconsin penalty on an Individual Retirement Account (IRA), annuity, or other retirement plan or on a medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 1998 and your gross income (or the combined gross income of you and your spouse) during 1998 was \$2,000 or more.

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 1998.
- You can take the earned income credit.

Which Form To File For 1998

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, working families tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except IRA deductions and the student loan interest deduction) <i>AND</i> • Are not claiming the itemized deduction credit, credit for tax paid to another state, 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 or on a medical savings account. <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 another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA or a qualified retirement plan or on a medical savings account <i>OR</i> • Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</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.

Electronic Filing

Electronic filing is one of the fastest ways 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, HR, or T

When To File/Extension of Time to File

You should file as soon as you can, but not later than **April 15, 1999**. If you file late without an extension, you are subject to penalties and interest.

If you need an extension of time to file your return, you do not need to do anything until you actually file your Form 1A or WI-Z. The following extension of time to file options are available.

- If you have an extension for filing your federal return, this automatically gives you a Wisconsin extension provided you attach a copy of your federal extension application to your Form 1A or WI-Z.
- If you are allowed an automatic 2-month extension for filing your federal return because you are outside the United States and Puerto Rico on April 15, 1999, or an extension because of service in a combat zone, this automatically gives you a Wisconsin extension. Attach a statement to your Wisconsin return explaining how you qualify.
- If you need a Wisconsin extension but will not be getting a federal extension, your Wisconsin extension is still based on the federal extensions available. You will be allowed a Wisconsin extension if you attach to your Form 1A or WI-Z either (1) a statement indicating which federal extension provision you want to use (e.g., automatic 4-month extension), or (2) a copy of the federal extension application form for the extension provision you want to use (e.g., federal Form 4868 if you want to use the automatic 4-month extension), with only the name, address, and signature areas completed.

Note Even though you may have an extension of time to file your return, you will owe interest on any tax not paid by April 15, 1999. Returns not filed by April 15, 1999, or during an extension period, are subject to additional interest and penalties. If you expect to owe additional tax, you can avoid the 1% per month interest charge during the extension period by paying the tax

you will owe by April 15, 1999. Submit the payment with a 1998 Wisconsin Form 1-ES. A copy of Form 1-ES is available at any Department of Revenue 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 (920) 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, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

Internet Address <http://www.dor.state.wi.us>

Hearing-Impaired People

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

Questions About Refunds—Call (608) 266-8100 in Madison or (414) 227-4907 in Milwaukee or Visit our Internet Website

If you must contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your return. You may call one of the numbers 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.

If you call from a touch-tone phone, an automated response 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.



You may also obtain information about your refund through our Internet website at <http://www.dor.state.wi.us>.

Form WI-Z

Note 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 and Address

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 or address 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 and address in the spaces provided on Form 1A.

Social Security Number

Fill in your social security number in the space provided on Form 1A. Also fill in your spouse's social security number if married filing a joint return.

Note You must fill in your social security number even though you may be using the mailing label from the cover of your tax booklet.

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 30 (line 13 of Form WI-Z) in the Quick Refund box,
- (5) file by April 1, 1999, 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 26 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.

Note 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 3 for more information.

Filing Status

Check one of the boxes to indicate your filing status for 1998. 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, 1998:

- 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, 1998, and did not remarry in 1998.

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

- You were married as of December 31, 1998, or
- Your spouse died in 1998 and you did not remarry in 1998, or
- Your spouse died in 1999 before filing a 1998 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 To use this filing status for Wisconsin purposes, you must qualify to file your federal income tax return using the head of household filing status. Use of this filing status is generally restricted to unmarried individuals, but certain married persons who lived apart from their spouses for the last 6 months of 1998 may also qualify. See the instructions for your federal return for complete details.

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 1998, from any Department of Revenue office for information on reporting your marital income.

Tax District

Check the proper box and fill in the city, village, or town and the county in which you lived on December 31, 1998.

School District Number

Refer to page 15 in this booklet. Fill in the number of the school district in which you lived on December 31, 1998.

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.

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.

New Wages Earned in Illinois

Under the reciprocity agreement that Wisconsin has with Illinois, a Wisconsin resident is not subject to the Illinois income tax for compensation earned as an employee in Illinois. The section above line 1 on Form 1A and Form WI-Z relates to compensation 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.

The types of compensation covered under the reciprocity agreement include wages, salaries, tips, commissions, bonuses, fees, or similar compensation earned as an employe in Illinois.

If you and/or your spouse, while a Wisconsin resident, earned compensation in Illinois that is covered under the reciprocity agreement, check the "yes" box on the form and write in the amount(s) of compensation. If only a portion of your compensation was earned in Illinois, 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 Illinois. If neither you nor your spouse earned compensation in Illinois, check the "no" box.

Types of compensation covered under reciprocity include wages, salaries, tips, commissions, bonuses, or other employe earnings received for:

- work done at an employer's location in Illinois, such as at an office, factory, restaurant, store, clinic, or similar place of employment.
- work done as an employe at various locations in Illinois, such as a job site, construction site, or a customer's location.

Types of compensation **not** covered under reciprocity include compensation you received:

- as an interstate truck driver, railroad worker, or airline employe if you worked in more than one state and under federal law cannot be taxed by Illinois.
- from pensions, annuities, and 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.

Interest Worksheet

1. Interest from line 8a of your federal Form 1040A or 1040; line 2 of Form 1040EZ; or line C of your TeleFile Tax Record. _____
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 1040 EZ. 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,
- (7) local exposition district bonds,
- (8) Wisconsin professional baseball park district bonds, and
- (9) 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.

** 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 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 Tax Record.

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 worksheet on this page to determine the amount to fill in on line 2 of Form 1A.

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.

Unemployment Compensation Worksheet

Check one box

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

1. Fill in unemployment compensation from line 12 of federal Form 1040A (line 3 of Form 1040EZ, line 19 of Form 1040, or line D of your TeleFile Tax Record) 1. _____
2. Fill in your federal adjusted gross income from line 18 of federal Form 1040A (line 4 of Form 1040EZ, line 33 of Form 1040, or line H of your federal TeleFile Tax Record) 2. _____
3. Fill in \$18,000 if you checked box A; **or**
-0- if you checked box B; **or**
\$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 13b of federal Form 1040A (line 20b of Form 1040) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 4 of Form 1A and do not complete lines 8 and 9. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7 8. _____
9. Fill in the smaller amount of line 1 or line 8. Also fill in this amount on line 4 of Form 1A 9. _____



Line 4 Unemployment Compensation

If you received unemployment compensation in 1998, 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 above worksheet.

Line 5 Taxable 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 worksheet below 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 page 7) 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 on this page 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 refer to lines on the federal Social Security Benefits Worksheet included in the federal Form 1040A and Form 1040 instructions. If you use one of the other federal worksheets (e.g., the worksheet for social security recipients who contribute to an IRA), use the equivalent lines on that worksheet. If you received a lump-sum payment of social security benefits in 1998 that included benefits for prior years and you used separate worksheets for each year to figure the amount of social security taxable on your federal return, contact any Department of Revenue office for information on how to figure the nontaxable amount.

- Railroad retirement benefits are not taxable for Wisconsin. Include on line 5 of the Retirement Benefit Worksheet on page 6 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 on this page, use the amount from line 5 of that worksheet.

- Include on line 5 of the Retirement Benefit Worksheet on page 6 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 and payments you receive are from an account established before 1964, OR
- (3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

The specific retirement systems are:

Local and state retirement systems Milwaukee City Employes, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee

County Employes, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

Federal retirement systems

United States Government civilian employe 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.
- Payments received from the federal Thrift Savings Plan.

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

Wisconsin Social Security Benefits Worksheet
(Keep for your records)

1. Amount from line 3 of Retirement Benefit Worksheet on page 6	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 include this amount on line 5 of the Retirement Benefit Worksheet on page 6	6.	_____	.

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:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \frac{\text{Annuity included in federal income}}{\text{Exempt portion of annuity}} = \text{portion of annuity}$$

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 15 of your federal Form 1040A or line 23 of federal Form 1040.

Line 8 Student Loan Interest Deduction



Fill in on line 8 the amount from line 16 of your federal Form 1040A or line 24 of federal Form 1040.

Line 11 Dependents



Check the box on line 11 (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 more than \$250 of unearned income (for example, interest or dividends), you must use the Special Tax Worksheet for Dependents on page 16 to figure your tax.

Line 12 Tax

Use the amount on line 10 to find your tax in the Tax Table on pages 17-20. Fill in the amount of your tax on line 12. But if you checked the box on line 11 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 13 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 13.

Line 14 Senior Citizen Credit

The senior citizen credit is available only to persons who were age 65 or older on December 31, 1998, and whose income is below certain amounts.

Single Person

- If the amount on line 10 of Form 1A is \$30,000 or less, fill in \$25 on line 14.
- If the amount on line 10 of Form 1A is more than \$30,000 but less than \$31,000, use the worksheet on this page to compute your credit.
- If the amount on line 10 of Form 1A is \$31,000 or more, fill in -0- on line 14.

Married Persons Filing a Joint Return

- If the amount on line 10 of Form 1A is \$40,000 or less, fill in \$25 on line 14 (\$50 if both spouses were age 65 or older on December 31, 1998).
- If the amount on line 10 of Form 1A is more than \$40,000 but less than \$41,000, use the worksheet on this page to compute your credit. (**Note** If both spouses were age 65 or older on December 31, 1998, the credit is two times the amount on line 6 of the worksheet.)
- If the amount on line 10 of Form 1A is \$41,000 or more, fill in -0- on line 14.

Married Person Filing as Head of Household

- If the amount on line 10 of Form 1A is \$20,000 or less, fill in \$25 on line 14.
- If the amount on line 10 is more than \$20,000 but less than \$21,000, use the worksheet on this page to compute your credit.
- If the amount on line 10 of Form 1A is \$21,000 or more, fill in -0- on line 14.

Senior Citizen Credit Worksheet	
1. Amount of credit before phase-out	1. <u> \$ 25.00 </u>
2. Amount from line 10 of Form 1A	2. <u> </u>
3. Fill in \$30,000 (\$40,000 if married filing a joint return or \$20,000 if married filing as head of household)	3. <u> </u>
4. Subtract line 3 from line 2	4. <u> </u>
5. Multiply line 4 by .025	5. <u> </u>
6. Subtract line 5 from line 1. Fill in here and on line 14 of Form 1A*	6. <u> </u>
* If a joint return and both spouses are 65 or older, multiply line 6 by 2 (two) and enter result on line 14 of Form 1A.	

Line 15 Renter's and Home Owner's School Property Tax Credit

You may claim a credit if you paid rent during 1998 for living quarters used as your primary residence OR you paid property taxes during 1998 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 27.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit on line 15a (line 4a on Form WI-Z) and the home owner's credit on line 15b (line 4b on Form WI-Z). The total combined credits claimed on lines 15a and 15b (lines

4a and 4b on Form WI-Z) cannot exceed \$350 (\$175 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 15a and 15b to each spouse is \$175.

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 15a and 15b.

Line 15a (Line 4a on Form WI-Z) How to Determine the Renter's School Property Tax Credit

Step 1 Rent Paid in 1998 Fill in on the appropriate line(s) the total rent that you paid in 1998 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

Renter's School Property Tax Credit Table*

If Rent Paid is:				Your Line 15a (Line 4a on Form WI-Z) Credit is:				If Rent Paid is:				Your Line 15a (Line 4a on Form WI-Z) Credit is:				If Rent Paid is:				Your Line 15a (Line 4a on Form WI-Z) Credit is:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
		Heat In-cluded in Rent				Heat In-cluded in Rent				Heat In-cluded in Rent				Heat In-cluded in Rent				Heat In-cluded in Rent				Heat In-cluded in Rent																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 99	\$ 124	\$ 7,000	\$ 7,100	\$ 197	\$ 247	\$ 10,500	\$ 10,600	\$ 295	\$ 350	100	200	4	5	3,600	3,700	102	128	7,100	7,200	200	250	10,600	10,700	298	350	200	300	7	9	3,700	3,800	105	131	7,200	7,300	203	254	10,700	10,800	301	350	300	400	10	12	3,800	3,900	108	135	7,300	7,400	206	257	10,800	10,900	304	350	400	500	13	16	3,900	4,000	111	138	7,400	7,500	209	261	10,900	11,000	307	350	500	600	15	19	4,000	4,100	113	142	7,500	7,600	211	264	11,000	11,100	309	350	600	700	18	23	4,100	4,200	116	145	7,600	7,700	214	268	11,100	11,200	312	350	700	800	21	26	4,200	4,300	119	149	7,700	7,800	217	271	11,200	11,300	315	350	800	900	24	30	4,300	4,400	122	152	7,800	7,900	220	275	11,300	11,400	318	350	900	1,000	27	33	4,400	4,500	125	156	7,900	8,000	223	278	11,400	11,500	321	350	1,000	1,100	29	37	4,500	4,600	127	159	8,000	8,100	225	282	11,500	11,600	323	350	1,100	1,200	32	40	4,600	4,700	130	163	8,100	8,200	228	285	11,600	11,700	326	350	1,200	1,300	35	44	4,700	4,800	133	166	8,200	8,300	231	289	11,700	11,800	329	350	1,300	1,400	38	47	4,800	4,900	136	170	8,300	8,400	234	292	11,800	11,900	332	350	1,400	1,500	41	51	4,900	5,000	139	173	8,400	8,500	237	296	11,900	12,000	335	350	1,500	1,600	43	54	5,000	5,100	141	177	8,500	8,600	239	299	12,000	12,100	337	350	1,600	1,700	46	58	5,100	5,200	144	180	8,600	8,700	242	303	12,100	12,200	340	350	1,700	1,800	49	61	5,200	5,300	147	184	8,700	8,800	245	306	12,200	12,300	343	350	1,800	1,900	52	65	5,300	5,400	150	187	8,800	8,900	248	310	12,300	12,400	346	350	1,900	2,000	55	68	5,400	5,500	153	191	8,900	9,000	251	313	12,400	12,500	349	350	2,000	2,100	57	72	5,500	5,600	155	194	9,000	9,100	253	317	12,500 or more		350		2,100	2,200	60	75	5,600	5,700	158	198	9,100	9,200	256	320	2,200	2,300	63	79	5,700	5,800	161	201	9,200	9,300	259	324	2,300	2,400	66	82	5,800	5,900	164	205	9,300	9,400	262	327	2,400	2,500	69	86	5,900	6,000	167	208	9,400	9,500	265	331	2,500	2,600	71	89	6,000	6,100	169	212	9,500	9,600	267	334	2,600	2,700	74	93	6,100	6,200	172	215	9,600	9,700	270	338	2,700	2,800	77	96	6,200	6,300	175	219	9,700	9,800	273	341	2,800	2,900	80	100	6,300	6,400	178	222	9,800	9,900	276	345	2,900	3,000	83	103	6,400	6,500	181	226	9,900	10,000	279	348	3,000	3,100	85	107	6,500	6,600	183	229	10,000	10,100	281	350	3,100	3,200	88	110	6,600	6,700	186	233	10,100	10,200	284	350	3,200	3,300	91	114	6,700	6,800	189	236	10,200	10,300	287	350	3,300	3,400	94	117	6,800	6,900	192	240	10,300	10,400	290	350	3,400	3,500	97	121	6,900	7,000	195	243	10,400	10,500	293	350

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special cases" above.

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.)

If the rent you paid included domestic, food, medical, or other services, reduce the amount filled in for rent paid in 1998 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 1998.

For example, if you and two other individuals rented an apartment and paid a total rent of \$3,000 in 1998, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 9 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 15a (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 below.

Renter's Worksheet		
(Complete only if Exception described above applies)		
1. Credit for rent with heat included (from Column 1 of Table on page 9)	1.	_____
2. Credit for rent where heat not included (from Column 2 of Table on page 9)	2.	_____
3. Add lines 1 and 2. Fill in on line 15a of Form 1A (line 4a of Form WI-Z)*	3.	_____
* Do not fill in more than \$350 (\$175 if married filing as head of household).		

Line 15b (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 1998 Fill in the total amount of property taxes you *paid* during 1998 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 15b (line 4b on Form WI-Z) are further limited as follows:

a. If a home was purchased or sold during 1998, 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 1998, 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 15a (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

Home Owner's School Property Tax Credit Table*

If Property Taxes are:											
		Line 15b (Line 4b on Form WI-Z) Credit is			Line 15b (Line 4b on Form WI-Z) Credit is			Line 15b (Line 4b on Form WI-Z) Credit is			Line 15b (Line 4b on Form WI-Z) Credit is
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$ 1	\$ 25	\$ 2	\$ 625	\$ 650	\$ 89	\$1,250	\$1,275	\$ 177	\$1,875	\$1,900	\$ 264
25	50	5	650	675	93	1,275	1,300	180	1,900	1,925	268
50	75	9	675	700	96	1,300	1,325	184	1,925	1,950	271
75	100	12	700	725	100	1,325	1,350	187	1,950	1,975	275
100	125	16	725	750	103	1,350	1,375	191	1,975	2,000	278
125	150	19	750	775	107	1,375	1,400	194	2,000	2,025	282
150	175	23	775	800	110	1,400	1,425	198	2,025	2,050	285
175	200	26	800	825	114	1,425	1,450	201	2,050	2,075	289
200	225	30	825	850	117	1,450	1,475	205	2,075	2,100	292
225	250	33	850	875	121	1,475	1,500	208	2,100	2,125	296
250	275	37	875	900	124	1,500	1,525	212	2,125	2,150	299
275	300	40	900	925	128	1,525	1,550	215	2,150	2,175	303
300	325	44	925	950	131	1,550	1,575	219	2,175	2,200	306
325	350	47	950	975	135	1,575	1,600	222	2,200	2,225	310
350	375	51	975	1,000	138	1,600	1,625	226	2,225	2,250	313
375	400	54	1,000	1,025	142	1,625	1,650	229	2,250	2,275	317
400	425	58	1,025	1,050	145	1,650	1,675	233	2,275	2,300	320
425	450	61	1,050	1,075	149	1,675	1,700	236	2,300	2,325	324
450	475	65	1,075	1,100	152	1,700	1,725	240	2,325	2,350	327
475	500	68	1,100	1,125	156	1,725	1,750	243	2,350	2,375	331
500	525	72	1,125	1,150	159	1,750	1,775	247	2,375	2,400	334
525	550	75	1,150	1,175	163	1,775	1,800	250	2,400	2,425	338
550	575	79	1,175	1,200	166	1,800	1,825	254	2,425	2,450	341
575	600	82	1,200	1,225	170	1,825	1,850	257	2,450	2,475	345
600	625	86	1,225	1,250	173	1,850	1,875	261	2,475	2,500	348
									2,500 or more		350

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 9.

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 1998, refer to the Home Owner's School Property Tax Credit Table on page 10 to determine your credit. Fill in the amount of your credit on line 15b (line 4b on Form WI-Z).

Caution If you also claimed the renter's credit on line 15a (line 4a on Form WI-Z), the total credit claimed on lines 15a and 15b (lines 4a and 4b on Form WI-Z) cannot exceed \$350 (\$175 if married filing as head of household).

Line 16 (Line 5 of Form WI-Z) Working Families Tax Credit



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

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

Single or Head of Household

- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your credit is equal to your tax. Fill in the amount from line 12 of Form 1A (line 3 of Form WI-Z) on line 16 of Form 1A (line 5 of Form WI-Z).
- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet below to compute your credit.
- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, fill in -0- on line 16 (line 5 of Form WI-Z). You do not qualify for the working families tax credit.

Married Filing a Joint Return

- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your credit is equal to your tax. Fill in the amount from line 12 of Form 1A (line 3 of Form WI-Z) on line 16 of Form 1A (line 5 of Form WI-Z).
- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet below to compute your credit.

- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, fill in -0- on line 16 (line 5 of Form WI-Z). You do not qualify for the working families tax credit.

Line 17 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 page 2 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 17 of Form 1A. The maximum credit allowable is \$304.

Working Families Tax Credit Worksheet

Complete this worksheet only if your income on line 10 of Form 1A or line 1 of Form WI-Z is between \$9,000 and \$10,000 (between \$18,000 and \$19,000 if married filing a joint return). **Caution** Do not complete this worksheet if you checked the box on line 11 of Form 1A or line 2 of Form WI-Z.

1. Amount from line 12 of Form 1A (line 3 of Form WI-Z) 1. _____
2. Total credits from lines 13 through 15b of Form 1A (lines 4a and 4b of Form WI-Z) 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____
5. Fill in amount from line 10 of Form 1A (line 1 of Form WI-Z) 5. _____
6. Subtract line 5 from line 4 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 16 of Form 1A (line 5 of Form WI-Z) 8. _____

Line 21 (Line 9 on Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases

If, during 1998, 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 21 of Form 1A (line 9 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 on this page to determine whether you are liable for Wisconsin sales and use tax.

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a, b, and c below, the tax rate was 5.5% for all of 1998.

a. If you resided in 1998 in one of the following counties, the tax rate was 5.6%:

Milwaukee Ozaukee

b. If you resided in 1998 in one of the following counties, the tax rate was 5.1%:

Racine Washington Waukesha

c. If you resided in 1998 in one of the following counties, the tax rate was 5%:

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

Line 22 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 22 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 24 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 18 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 16 of Form W-2 or Box 11 of Form 1099-R. Fill in the total on line 24. Attach readable copies of your withholding statements to the back 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 25 1998 Wisconsin Estimated Tax Payments and Amount Applied from 1997 Return

Fill in the total of (1) any overpayment of 1997 income tax you were allowed as a credit on your 1998 Wisconsin estimated tax, plus (2) any Wisconsin estimated tax payments you made for 1998. 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 1997 income tax you and your spouse were allowed as credit to your 1998 estimated tax account(s).

Follow the above instructions even if your spouse died during 1998.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, at-

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 on this page) x _____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Fill in this amount on line 21 of Form 1A (line 9 of Form WI-Z) if \$1 or more. If less than \$1, fill in -0-. \$ _____

tach a statement to the front of Form 1A explaining all the payments you and your spouse made for 1998 and the name(s) and social security number(s) under which you made the payments.

Line 26 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 26.

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 26.

Step 2 Fill in the earned income credit from line 37a of federal Form 1040A or line 59a 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	14%
3 or more	43%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 26. 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 26. Write EIC in the space to the right of line 26. Complete your return

through line 27 of Form 1A. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1A.

Line 27 Homestead Credit

If you are claiming homestead credit, fill in on line 27 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 29 Amount You Overpaid

If line 28 is larger than line 23, complete line 29 to determine the amount you overpaid.

Line 30 Refund

Fill in on line 30 the amount from line 29 that you want refunded to you. Amounts less than \$1 cannot be refunded.

Line 31 Amount of Line 29 to be Applied to your 1999 Estimated Tax

Fill in on line 31 the amount, if any, of the overpayment on line 29 you want applied to your 1999 estimated tax.

Line 32 Amount You Owe

If line 28 is less than line 23, complete line 32 to determine the amount you owe. 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 the Wisconsin Department of Revenue. Write your social security number on your check or money order, then paper clip it to the front of your Form 1A.

Note Estimated Tax Payments Required for Next Year?

If your 1999 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must prepay your 1999 tax in installments beginning April 15, 1999, using Wisconsin Form 1-ES, or increase your withholding. For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. You may be subject to an interest charge if required estimated tax payments are not made. For more information contact our Estimated Tax Unit at (608) 266-9941 or any Department of Revenue office.

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 back of Form 1A in the lower left-hand corner.
- 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.
- *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 1A and write "Divorce decree" in the space below line 23. 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 1A and write "Form 8379" in the space below line 23.

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 4.

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

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, 1998,
- A Wisconsin resident for all of 1998,

- Not claimed as a dependent on anyone's 1998 tax return (unless you were 62 or older on December 31, 1998),
- Not living in tax-exempt public housing for all of 1998 (**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 1998.

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.

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.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years for a fee of \$5.00 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, 1998. 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.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREENDALE	2296	MCFARLAND	3381	PESHIGO	4305
ADAMS-FRIENDSHIP	0014	COCHRANE-		GREENFIELD	2303	MEDFORD	3409	PEWAUKEE	4312
ALBANY	0063	FOUNTAIN CITY	1155	GREEN LAKE	2310	MELLEN	3427	PHELPS	4330
ALGOMA	0070	COLBY	1162	GREENWOOD	2394	MELROSE-MINDORO	3428	PHILLIPS	4347
ALMA	0084	COLEMAN	1169	HAMILTON	2420	MENASHA	3430	PITTSVILLE	4368
ALMA CENTER	0091	COLFAX	1176	HARTFORD UHS	*	MENOMINEE INDIAN	3434	PLATTEVILLE	4389
ALMOND-		COLUMBUS	1183	HAYWARD	2478	MENOMONIE FALLS	3437	PLUM CITY	4459
BANCROFT	0105	CORNELL	1204	HIGHLAND	2527	MENOMONIE	3444	PLYMOUTH	4473
ALTOONA	0112	CRANDON	1218	HILBERT	2534	MEQUON-		PORTAGE	4501
AMERY	0119	CRIVITZ	1232	HILLSBORO	2541	THIENSVILLE	3479	PORT EDWARDS	4508
ANTIGO	0140	CUBA CITY	1246	HOLMEN	2562	MERCER	3484	PORT WASHINGTON-	
APPLETON	0147	CUDAHY	1253	HORTONVILLE	2576	MERRILL	3500	SAUKVILLE	4515
ARCADIA	0154	CUMBERLAND	1260	HOWARD-SUAMICO	2604	MIDDLETON-CROSS	3500	POTOSI	4529
ARGYLE	0161	D C EVEREST	4970	HOWARDS GROVE	2605	PLAINS	3549	POYNETTE	4536
ARROWHEAD UHS	*	DARLINGTON	1295	HUDSON	2611	MILTON	3612	PRAIRIE DU CHIEN	4543
ASHLAND	0170	DEERFIELD	1309	HURLEY	2618	MILWAUKEE	3619	PRAIRIE FARM	4557
ASHWAUBENON	0182	DE FOREST	1316	HURSTISFORD	2625	MINERAL POINT	3633	PRENTICE	4571
ATHENS	0196	DELAVAL-DARIEN	1380	INDEPENDENCE	2632	MISHICO	3661	PRESCOTT	4578
AUBURNDALE	0203	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONDOVI	3668	PRINCETON	4606
AUGUSTA	0217	DE PERE	1414	IOWA-GRANT	2646	MONONA GROVE	3675	PULASKI	4613
BALDWIN-WOODVILLE	0231	DODGELAND	2744	ITHACA	2660	MONROE	3682	RACINE	4620
BANGOR	0245	DODGEVILLE	1428	JANESVILLE	2695	MONTELEO	3689	RANDOLPH	4634
BARABOO	0280	DRUMMOND	1491	JEFFERSON	2702	MONTICELLO	3696	RANDOM LAKE	4641
BARNEVELD	0287	DURAND	1499	JOHNSON CREEK	2730	MOSINEE	3787	REEDSBURG	4753
BARRON	0308	EAST TROY	1540	JUDA	2737	MOUNT HOREB	3794	REEDSVILLE	4760
BAYFIELD	0315	EAU CLAIRE	1554	KAUKAUNA	2758	MUKWONAGO	3822	RHINELANDER	4781
BEAVER DAM	0336	EDGAR	1561	KENOSHA	2793	MUSKEGO-NORWAY	3857	RIB LAKE	4795
BEECHER-DUNBAR-		EDGERTON	1568	KETTLE MORAINE	1376	NECEDAH	3871	RICE LAKE	4802
PEMBINE	4263	ELCHO	1582	KEWASKUM	2800	NEENAH	3892	RICHLAND	4851
BELLEVILLE	0350	ELEVA-STRUM	1600	KICKAPOO	5960	NEILLSVILLE	3899	RIO	4865
BELMONT	0364	ELKHART LAKE	1631	KIEL	2828	NEKOOSA	3906	RIPON	4872
BELOIT	0413	GLENBEULAH	1645	KIMBERLY	2835	NEW AUBURN	3920	RIVERDALE	4872
BELOIT TURNER	0422	ELKHORN	1638	KOHLER	2842	NEW BERLIN	3925	RIVER FALLS	4893
BENTON	0427	ELK MOUND	1645	LA CROSSE	2849	NEW GLARUS	3934	RIVER RIDGE	4904
BERLIN	0434	ELLSWORTH	1659	LADYSMITH-HAWKINS	2856	NEW HOLSTEIN	3941	RIVER VALLEY	5523
BIG FOOT UHS	*	ELMBROOK	0714	LA FARGE	2863	NEW LISBON	3948	ROSENDALE	4930
BIRCHWOOD	0441	ELMWOOD	1666	LAKE GENEVA-		NEW LONDON	3955	BRANDON	4956
BLACK HAWK	0240	ELROY-KENDALL-		GENOA CITY UHS	*	NEW RICHMOND	3962	ROSHOLT	4963
BLACK RIVER FALLS	0476	WILTON	1673	LAKE HOLSOMBE	2891	NIAGARA	3969	SAINTE CROIX	
BLAIR-TAYLOR	0485	EVANSVILLE	1694	LAKE LAKELAND UHS	*	NICOLET UHS	*	CENTRAL	2422
BLOOMER	0497	FALL CREEK	1729	LAKE MILLS	2898	NORRIS	3976	SAINT CROIX FALLS	5019
BONDUEL	0622	FALL RIVER	1736	LANCASTER	2912	NORTH CRAWFORD	2016	SAINT FRANCIS	5026
BOSCobel AREA	0609	FENNIMORE	1813	LAONA	2940	NORTH FOND DU LAC	3983	SAUK PRAIRIE	5100
BOWLER	0623	FLAMBEAU	5757	LENA	2961	NORTHERN OZAUKEE	1945	SENECA	5124
BOYCEVILLE	0637	FLORENCE	1855	LITTLE CHUTE	3129	NORTHLAND PINES	1526	SEVASTOPOL	5130
BRILLION	0658	FOND DU LAC	1862	LODI	3150	NORTHWOOD	3654	SEYMOUR	5138
BRODHEAD	0700	FORT ATKINSON	1883	LOMIRA	3206	NORWALK-ONTARIO	3990	SHAWANO-GRESHAM	5264
BROWN DEER	0721	FRANKLIN	1900	LUXEMBURG-CASCO	3220	OAK CREEK-		SHEBOYGAN	5271
BRUCE	0735	FREDERIC	1939	MADISON	3269	FRANKLIN	4018	SHEBOYGAN FALLS	5278
BURLINGTON	0777	FREEDOM	1953	MANAWA	3276	OAKFIELD	4025	SHELL LAKE	5306
BUTTERNUT	0840	GALESVILLE-ETTRICK-		MANITOWOC	3290	OCONOMOWOC	4060	SHIOCTON	5348
CADOTT	0870	TREMPEALEAU	2009	MAPLE	3297	OCONTO	4067	SHOREWOOD	5355
CAMBRIA-FRIESLAND	0882	GERMANTOWN	2058	MARATHON CITY	3304	OCONTO FALLS	4074	SHULLSBURG	5362
CAMBRIDGE	0896	GIBRALTAR	2114	MARINETTE	3311	OMRO	4088	SIREN	5376
CAMERON	0903	GILLET	2128	MARION	3318	ONALASKA	4095	SLINGER	5390
CAMPBELLSPORT	0910	GILMAN	2135	MARKESAN	3325	OOSTBURG	4137	SOLOM SPRINGS	5397
CASHOT	0980	GILMANTON	2142	MARKESHALL	3332	OREGON	4144	SOMERSET	5432
CASSVILLE	0994	GILWOOD CITY	2198	MAUNSHFIELD	3339	OSCEOLA	4165	SOUTH MILWAUKEE	5439
CEDARBURG	1015	GLIDDEN	2205	MARSTON	3360	OSHKOSH	4179	SOUTH SHORE	4522
CEDAR GROVE-		GOODMAN-		MAYVILLE	3367	OSFAIR-CHILD	4186	SOUTHERN DOOR	5457
BELGIUM	1029	ARMSTRONG	2212	NORTH CAPE	4690	OWEN-WITHEE	4207	SOUTHWESTERN	2485
CENTRAL/WESTOSHA	*	GRAFTON	2217	NORTH LAKE	3514	WISCONSIN	2485	SPARTA	5460
CHETEK	1078	GRANT	2226	NORWAY, JT #7	4011	WALWORTH, JT #1	6022	SPENCER	5467
CHILTON	1085	GRANTSBURG	2233	PARIS, JT #1	4235	SALEM, JT #2	5068	SPOONER	5474
CHIPPEWA FALLS	1092	GREEN BAY	2289	RANDALL, JT #1	4627	SHARON, JT #11	5258	SPRING VALLEY	5586
CLAYTON	1120			RAYMOND, #14	4686	SILVER LAKE, JT #1	5369	STANLEY-BOYD	5593
CLEAR LAKE	1127			RICHFIELD, JT #1	4820	STONE BANK	3542	STEVENS POINT	5607
CLINTON	1134			RICHMOND	3122	SWALLOW	3510		
				RUBICON, JT #6	4998	TWIN LAKES, #4	5817		
						UNION GROVE, JT #1	5859		
						WALWORTH, JT #1	6022		

*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	GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	SALEM, #7	5061	WASHINGTON-	
BRIGHTON, #1	0657	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM, JT #2	5068	CALDWELL	6104
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORWAY, JT #7	4011	SHARON, JT #11	5258	WATERFORD, JT #1	6113
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	PARIS, JT #1	4235	SILVER LAKE, JT #1	5369	WHEATLAND, JT #1	6412
ERIN	1687	HARTLAND-		MAPLE DALE-		RANDALL, JT #1	4627	STONE BANK	3542	WILMOT GRADE	6070
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4686	SWALLOW	3510	WOODRUFF, JT #1	5725
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		

SPECIAL TAX WORKSHEET FOR DEPENDENTS WITH UNEARNED INCOME

If you have more than \$250 of unearned income and your parent (or someone else) can claim you as a dependent on his or her return, 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.

Do not use this worksheet if:

- Your unearned income is less than \$251 or
- Your only income is from wages.

Use the tax table on pages 17-20 instead.

Special Tax Worksheet for Dependents	
1. Fill in the amount from line 10 of Form 1A or line 1 of Form WI-Z	1. _____
2. Amount of earned income* included in line 1	2. _____
3. Addition amount	3. <u>250.00</u>
4. Add lines 2 and 3. If total is less than \$700, fill in \$700	4. _____
5. Fill in your standard deduction from Table A in the next column	5. _____
6. Look at lines 4 and 5. Fill in the smaller of the two amounts here	6. _____
7. Subtract line 6 from line 1	7. _____
8. Use the amount on line 7 to compute your tax using Table B in the next column. Fill in the tax here and on line 12 of Form 1A or line 3 of Form WI-Z	8. _____
* Earned income includes wages, salaries, tips, other employe compensation, and scholarships and fellowships which are reported on a W-2.	

**TABLE A
1998 STANDARD DEDUCTION
For Use in Completing
Special Tax Worksheet for Dependents**

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			

**TABLE B
1998 TAX RATE SCHEDULE
For Use in Completing
Special Tax Worksheet for Dependents**

LINE 7 OF THE SPECIAL TAX WORKSHEET IS:		YOUR 1998 TAX IS:	
over—	but not over—		of the amount over—
\$ 0	\$ 7,500 4.77%	\$ 0
7,500	15,000	\$357.75 + 6.37%	7,500
15,000	or over	835.50 + 6.77%	15,000

1998 Tax Table for Forms 1A and WI-Z Filers

IMPORTANT – Do not use this Tax Table if you checked the box on line 11 of Form 1A or line 2 of Form WI-Z and you have unearned income (for example, interest or dividends) of more than \$250. 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 10 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 \$1,347. This is the tax amount they must write on line 12 of their return.



At least	But less than	Your tax is —		
		Single	Married filing jointly	Head of a household
28,500	28,600	1,572	1,339	1,572
28,600	28,700	1,579	1,347	1,579
28,700	28,800	1,587	1,355	1,587
28,800	28,900	1,595	1,363	1,595
28,900	29,000	1,602	1,371	1,602

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 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						13,000			
0	5,200	0	0	0	9,000	9,100	193	7	113	13,000	13,100	422	227	346
5,200	5,300	2	0	0	9,100	9,200	198	12	118	13,100	13,200	430	232	352
5,300	5,400	7	0	0	9,200	9,300	203	17	124	13,200	13,300	437	238	358
5,400	5,500	12	0	0	9,300	9,400	209	21	130	13,300	13,400	444	244	366
					9,400	9,500	214	26	136	13,400	13,500	451	250	374
5,500	5,600	17	0	0	9,500	9,600	219	31	142	13,500	13,600	458	255	381
5,600	5,700	21	0	0	9,600	9,700	225	36	148	13,600	13,700	465	261	389
5,700	5,800	26	0	0	9,700	9,800	230	41	153	13,700	13,800	472	267	397
5,800	5,900	31	0	0	9,800	9,900	235	45	159	13,800	13,900	480	272	405
5,900	6,000	36	0	0	9,900	10,000	241	50	165	13,900	14,000	487	278	413
6,000					10,000						14,000			
6,000	6,100	41	0	0	10,000	10,100	246	55	171	14,000	14,100	494	284	420
6,100	6,200	45	0	0	10,100	10,200	251	61	177	14,100	14,200	501	290	428
6,200	6,300	50	0	0	10,200	10,300	257	67	183	14,200	14,300	508	295	436
6,300	6,400	55	0	0	10,300	10,400	262	72	188	14,300	14,400	515	301	444
6,400	6,500	60	0	0	10,400	10,500	267	78	194	14,400	14,500	522	307	452
6,500	6,600	64	0	0	10,500	10,600	273	84	200	14,500	14,600	529	312	459
6,600	6,700	69	0	0	10,600	10,700	278	90	206	14,600	14,700	537	318	467
6,700	6,800	74	0	0	10,700	10,800	283	95	212	14,700	14,800	544	324	475
6,800	6,900	79	0	0	10,800	10,900	289	101	218	14,800	14,900	551	330	483
6,900	7,000	83	0	0	10,900	11,000	294	107	224	14,900	15,000	558	335	491
7,000					11,000						15,000			
7,000	7,100	88	0	0	11,000	11,100	299	112	229	15,000	15,100	565	341	499
7,100	7,200	93	0	5	11,100	11,200	305	118	235	15,100	15,200	572	347	506
7,200	7,300	98	0	10	11,200	11,300	310	124	241	15,200	15,300	579	352	514
7,300	7,400	103	0	15	11,300	11,400	315	130	247	15,300	15,400	587	358	522
7,400	7,500	107	0	20	11,400	11,500	321	135	253	15,400	15,500	594	364	530
7,500	7,600	112	0	25	11,500	11,600	326	141	259	15,500	15,600	601	370	538
7,600	7,700	118	0	31	11,600	11,700	331	147	264	15,600	15,700	608	375	545
7,700	7,800	123	0	37	11,700	11,800	337	152	270	15,700	15,800	615	381	553
7,800	7,900	128	0	42	11,800	11,900	342	158	276	15,800	15,900	622	387	561
7,900	8,000	134	0	48	11,900	12,000	347	164	282	15,900	16,000	629	392	569
8,000					12,000						16,000			
8,000	8,100	139	0	54	12,000	12,100	353	170	288	16,000	16,100	637	398	577
8,100	8,200	144	0	60	12,100	12,200	358	175	294	16,100	16,200	644	404	584
8,200	8,300	150	0	66	12,200	12,300	365	181	300	16,200	16,300	651	410	592
8,300	8,400	155	0	72	12,300	12,400	373	187	305	16,300	16,400	658	415	600
8,400	8,500	160	0	77	12,400	12,500	380	192	311	16,400	16,500	665	421	608
8,500	8,600	166	0	83	12,500	12,600	387	198	317	16,500	16,600	672	427	616
8,600	8,700	171	0	89	12,600	12,700	394	204	323	16,600	16,700	679	432	623
8,700	8,800	176	0	95	12,700	12,800	401	210	329	16,700	16,800	686	438	631
8,800	8,900	182	0	101	12,800	12,900	408	215	335	16,800	16,900	694	444	639
8,900	9,000	187	2	107	12,900	13,000	415	221	340	16,900	17,000	701	450	647

continued on next page

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 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 —		Your tax is —			Your tax is —		Your tax is —		
17,000					23,000					29,000				
17,000	17,100	708	455	655	23,000	23,100	1,155	906	1,141	29,000	29,100	1,610	1,379	1,610
17,100	17,200	715	461	662	23,100	23,200	1,162	913	1,149	29,100	29,200	1,617	1,387	1,617
17,200	17,300	722	467	670	23,200	23,300	1,170	921	1,157	29,200	29,300	1,625	1,395	1,625
17,300	17,400	729	472	678	23,300	23,400	1,178	929	1,166	29,300	29,400	1,632	1,404	1,632
17,400	17,500	736	478	686	23,400	23,500	1,185	936	1,174	29,400	29,500	1,640	1,412	1,640
17,500	17,600	744	486	694	23,500	23,600	1,193	944	1,182	29,500	29,600	1,648	1,420	1,648
17,600	17,700	751	494	701	23,600	23,700	1,200	952	1,191	29,600	29,700	1,655	1,428	1,655
17,700	17,800	758	501	709	23,700	23,800	1,208	959	1,199	29,700	29,800	1,663	1,436	1,663
17,800	17,900	765	509	717	23,800	23,900	1,215	967	1,207	29,800	29,900	1,670	1,444	1,670
17,900	18,000	772	517	725	23,900	24,000	1,223	974	1,216	29,900	30,000	1,678	1,452	1,678
18,000					24,000					30,000				
18,000	18,100	779	524	733	24,000	24,100	1,231	982	1,224	30,000	30,100	1,686	1,460	1,686
18,100	18,200	786	532	740	24,100	24,200	1,238	990	1,232	30,100	30,200	1,693	1,468	1,693
18,200	18,300	793	540	748	24,200	24,300	1,246	997	1,240	30,200	30,300	1,701	1,477	1,701
18,300	18,400	801	547	756	24,300	24,400	1,253	1,005	1,249	30,300	30,400	1,708	1,485	1,708
18,400	18,500	808	555	764	24,400	24,500	1,261	1,013	1,257	30,400	30,500	1,716	1,493	1,716
18,500	18,600	815	562	772	24,500	24,600	1,269	1,020	1,265	30,500	30,600	1,723	1,501	1,723
18,600	18,700	822	570	779	24,600	24,700	1,276	1,028	1,274	30,600	30,700	1,731	1,509	1,731
18,700	18,800	829	578	787	24,700	24,800	1,284	1,035	1,282	30,700	30,800	1,739	1,517	1,739
18,800	18,900	836	585	795	24,800	24,900	1,291	1,043	1,290	30,800	30,900	1,746	1,525	1,746
18,900	19,000	844	593	803	24,900	25,000	1,299	1,051	1,298	30,900	31,000	1,754	1,533	1,754
19,000					25,000					31,000				
19,000	19,100	851	601	811	25,000	25,100	1,306	1,058	1,306	31,000	31,100	1,761	1,541	1,761
19,100	19,200	859	608	818	25,100	25,200	1,314	1,066	1,314	31,100	31,200	1,769	1,550	1,769
19,200	19,300	867	616	826	25,200	25,300	1,322	1,074	1,322	31,200	31,300	1,777	1,558	1,777
19,300	19,400	874	623	834	25,300	25,400	1,329	1,081	1,329	31,300	31,400	1,784	1,566	1,784
19,400	19,500	882	631	842	25,400	25,500	1,337	1,089	1,337	31,400	31,500	1,792	1,574	1,792
19,500	19,600	889	639	851	25,500	25,600	1,344	1,097	1,344	31,500	31,600	1,799	1,582	1,799
19,600	19,700	897	646	859	25,600	25,700	1,352	1,104	1,352	31,600	31,700	1,807	1,590	1,807
19,700	19,800	905	654	867	25,700	25,800	1,359	1,112	1,359	31,700	31,800	1,814	1,598	1,814
19,800	19,900	912	662	875	25,800	25,900	1,367	1,120	1,367	31,800	31,900	1,822	1,606	1,822
19,900	20,000	920	669	884	25,900	26,000	1,375	1,128	1,375	31,900	32,000	1,830	1,614	1,830
20,000					26,000					32,000				
20,000	20,100	927	677	892	26,000	26,100	1,382	1,136	1,382	32,000	32,100	1,837	1,622	1,837
20,100	20,200	935	685	900	26,100	26,200	1,390	1,144	1,390	32,100	32,200	1,845	1,631	1,845
20,200	20,300	942	692	909	26,200	26,300	1,397	1,152	1,397	32,200	32,300	1,852	1,639	1,852
20,300	20,400	950	700	917	26,300	26,400	1,405	1,160	1,405	32,300	32,400	1,860	1,647	1,860
20,400	20,500	958	707	925	26,400	26,500	1,413	1,168	1,413	32,400	32,500	1,868	1,655	1,868
20,500	20,600	965	715	934	26,500	26,600	1,420	1,177	1,420	32,500	32,600	1,875	1,663	1,875
20,600	20,700	973	723	942	26,600	26,700	1,428	1,185	1,428	32,600	32,700	1,883	1,671	1,883
20,700	20,800	980	730	950	26,700	26,800	1,435	1,193	1,435	32,700	32,800	1,890	1,679	1,890
20,800	20,900	988	738	958	26,800	26,900	1,443	1,201	1,443	32,800	32,900	1,898	1,687	1,898
20,900	21,000	996	746	967	26,900	27,000	1,450	1,209	1,450	32,900	33,000	1,905	1,695	1,905
21,000					27,000					33,000				
21,000	21,100	1,003	753	975	27,000	27,100	1,458	1,217	1,458	33,000	33,100	1,913	1,704	1,913
21,100	21,200	1,011	761	983	27,100	27,200	1,466	1,225	1,466	33,100	33,200	1,921	1,712	1,921
21,200	21,300	1,018	768	992	27,200	27,300	1,473	1,233	1,473	33,200	33,300	1,928	1,720	1,928
21,300	21,400	1,026	776	1,000	27,300	27,400	1,481	1,241	1,481	33,300	33,400	1,936	1,728	1,936
21,400	21,500	1,033	784	1,008	27,400	27,500	1,488	1,249	1,488	33,400	33,500	1,943	1,736	1,943
21,500	21,600	1,041	791	1,016	27,500	27,600	1,496	1,258	1,496	33,500	33,600	1,951	1,744	1,951
21,600	21,700	1,049	799	1,025	27,600	27,700	1,504	1,266	1,504	33,600	33,700	1,959	1,752	1,959
21,700	21,800	1,056	807	1,033	27,700	27,800	1,511	1,274	1,511	33,700	33,800	1,966	1,760	1,966
21,800	21,900	1,064	814	1,041	27,800	27,900	1,519	1,282	1,519	33,800	33,900	1,974	1,768	1,974
21,900	22,000	1,071	822	1,050	27,900	28,000	1,526	1,290	1,526	33,900	34,000	1,981	1,777	1,981
22,000					28,000					34,000				
22,000	22,100	1,079	829	1,058	28,000	28,100	1,534	1,298	1,534	34,000	34,100	1,989	1,785	1,989
22,100	22,200	1,087	837	1,066	28,100	28,200	1,541	1,306	1,541	34,100	34,200	1,996	1,793	1,996
22,200	22,300	1,094	845	1,075	28,200	28,300	1,549	1,314	1,549	34,200	34,300	2,004	1,801	2,004
22,300	22,400	1,102	852	1,083	28,300	28,400	1,557	1,322	1,557	34,300	34,400	2,012	1,809	2,012
22,400	22,500	1,109	860	1,091	28,400	28,500	1,564	1,331	1,564	34,400	34,500	2,019	1,817	2,019
22,500	22,600	1,117	868	1,099	28,500	28,600	1,572	1,339	1,572	34,500	34,600	2,027	1,825	2,027
22,600	22,700	1,124	875	1,108	28,600	28,700	1,579	1,347	1,579	34,600	34,700	2,034	1,833	2,034
22,700	22,800	1,132	883	1,116	28,700	28,800	1,587	1,355	1,587	34,700	34,800	2,042	1,841	2,042
22,800	22,900	1,140	891	1,124	28,800	28,900	1,595	1,363	1,595	34,800	34,900	2,049	1,850	2,049
22,900	23,000	1,147	898	1,133	28,900	29,000	1,602	1,371	1,602	34,900	35,000	2,057	1,858	2,057

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 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	2,065	1,866	2,065	41,000	41,100	2,520	2,352	2,520	47,000	47,100	2,975	2,839	2,975
35,100	35,200	2,072	1,874	2,072	41,100	41,200	2,527	2,360	2,527	47,100	47,200	2,982	2,847	2,982
35,200	35,300	2,080	1,882	2,080	41,200	41,300	2,535	2,369	2,535	47,200	47,300	2,990	2,855	2,990
35,300	35,400	2,087	1,890	2,087	41,300	41,400	2,542	2,377	2,542	47,300	47,400	2,997	2,863	2,997
35,400	35,500	2,095	1,898	2,095	41,400	41,500	2,550	2,385	2,550	47,400	47,500	3,005	2,871	3,005
35,500	35,600	2,103	1,906	2,103	41,500	41,600	2,558	2,393	2,558	47,500	47,600	3,012	2,879	3,012
35,600	35,700	2,110	1,914	2,110	41,600	41,700	2,565	2,401	2,565	47,600	47,700	3,020	2,887	3,020
35,700	35,800	2,118	1,923	2,118	41,700	41,800	2,573	2,409	2,573	47,700	47,800	3,028	2,896	3,028
35,800	35,900	2,125	1,931	2,125	41,800	41,900	2,580	2,417	2,580	47,800	47,900	3,035	2,904	3,035
35,900	36,000	2,133	1,939	2,133	41,900	42,000	2,588	2,425	2,588	47,900	48,000	3,043	2,912	3,043
36,000					42,000					48,000				
36,000	36,100	2,140	1,947	2,140	42,000	42,100	2,595	2,433	2,595	48,000	48,100	3,050	2,920	3,050
36,100	36,200	2,148	1,955	2,148	42,100	42,200	2,603	2,442	2,603	48,100	48,200	3,058	2,928	3,058
36,200	36,300	2,156	1,963	2,156	42,200	42,300	2,611	2,450	2,611	48,200	48,300	3,066	2,936	3,066
36,300	36,400	2,163	1,971	2,163	42,300	42,400	2,618	2,458	2,618	48,300	48,400	3,073	2,944	3,073
36,400	36,500	2,171	1,979	2,171	42,400	42,500	2,626	2,466	2,626	48,400	48,500	3,081	2,952	3,081
36,500	36,600	2,178	1,987	2,178	42,500	42,600	2,633	2,474	2,633	48,500	48,600	3,088	2,960	3,088
36,600	36,700	2,186	1,996	2,186	42,600	42,700	2,641	2,482	2,641	48,600	48,700	3,096	2,969	3,096
36,700	36,800	2,194	2,004	2,194	42,700	42,800	2,649	2,490	2,649	48,700	48,800	3,103	2,977	3,103
36,800	36,900	2,201	2,012	2,201	42,800	42,900	2,656	2,498	2,656	48,800	48,900	3,111	2,985	3,111
36,900	37,000	2,209	2,020	2,209	42,900	43,000	2,664	2,506	2,664	48,900	49,000	3,119	2,993	3,119
37,000					43,000					49,000				
37,000	37,100	2,216	2,028	2,216	43,000	43,100	2,671	2,514	2,671	49,000	49,100	3,126	3,001	3,126
37,100	37,200	2,224	2,036	2,224	43,100	43,200	2,679	2,523	2,679	49,100	49,200	3,134	3,009	3,134
37,200	37,300	2,231	2,044	2,231	43,200	43,300	2,686	2,531	2,686	49,200	49,300	3,141	3,017	3,141
37,300	37,400	2,239	2,052	2,239	43,300	43,400	2,694	2,539	2,694	49,300	49,400	3,149	3,025	3,149
37,400	37,500	2,247	2,060	2,247	43,400	43,500	2,702	2,547	2,702	49,400	49,500	3,157	3,033	3,157
37,500	37,600	2,254	2,068	2,254	43,500	43,600	2,709	2,555	2,709	49,500	49,600	3,164	3,042	3,164
37,600	37,700	2,262	2,077	2,262	43,600	43,700	2,717	2,563	2,717	49,600	49,700	3,172	3,050	3,172
37,700	37,800	2,269	2,085	2,269	43,700	43,800	2,724	2,571	2,724	49,700	49,800	3,179	3,058	3,179
37,800	37,900	2,277	2,093	2,277	43,800	43,900	2,732	2,579	2,732	49,800	49,900	3,187	3,066	3,187
37,900	38,000	2,285	2,101	2,285	43,900	44,000	2,739	2,587	2,739	49,900	50,000	3,194	3,074	3,194
38,000					44,000					50,000				
38,000	38,100	2,292	2,109	2,292	44,000	44,100	2,747	2,596	2,747	50,000	50,100	3,202	3,082	3,202
38,100	38,200	2,300	2,117	2,300	44,100	44,200	2,755	2,604	2,755	50,100	50,200	3,210	3,090	3,210
38,200	38,300	2,307	2,125	2,307	44,200	44,300	2,762	2,612	2,762	50,200	50,300	3,217	3,098	3,217
38,300	38,400	2,315	2,133	2,315	44,300	44,400	2,770	2,620	2,770	50,300	50,400	3,225	3,106	3,225
38,400	38,500	2,322	2,141	2,322	44,400	44,500	2,777	2,628	2,777	50,400	50,500	3,232	3,115	3,232
38,500	38,600	2,330	2,150	2,330	44,500	44,600	2,785	2,636	2,785	50,500	50,600	3,240	3,123	3,240
38,600	38,700	2,338	2,158	2,338	44,600	44,700	2,793	2,644	2,793	50,600	50,700	3,248	3,131	3,248
38,700	38,800	2,345	2,166	2,345	44,700	44,800	2,800	2,652	2,800	50,700	50,800	3,255	3,139	3,255
38,800	38,900	2,353	2,174	2,353	44,800	44,900	2,808	2,660	2,808	50,800	50,900	3,263	3,147	3,263
38,900	39,000	2,360	2,182	2,360	44,900	45,000	2,815	2,669	2,815	50,900	51,000	3,269	3,155	3,269
39,000					45,000					51,000				
39,000	39,100	2,368	2,190	2,368	45,000	45,100	2,823	2,677	2,823	51,000	51,100	3,276	3,163	3,276
39,100	39,200	2,376	2,198	2,376	45,100	45,200	2,830	2,685	2,830	51,100	51,200	3,283	3,171	3,283
39,200	39,300	2,383	2,206	2,383	45,200	45,300	2,838	2,693	2,838	51,200	51,300	3,290	3,179	3,290
39,300	39,400	2,391	2,214	2,391	45,300	45,400	2,846	2,701	2,846	51,300	51,400	3,296	3,188	3,296
39,400	39,500	2,398	2,223	2,398	45,400	45,500	2,853	2,709	2,853	51,400	51,500	3,303	3,196	3,303
39,500	39,600	2,406	2,231	2,406	45,500	45,600	2,861	2,717	2,861	51,500	51,600	3,310	3,204	3,310
39,600	39,700	2,413	2,239	2,413	45,600	45,700	2,868	2,725	2,868	51,600	51,700	3,317	3,212	3,317
39,700	39,800	2,421	2,247	2,421	45,700	45,800	2,876	2,733	2,876	51,700	51,800	3,323	3,220	3,323
39,800	39,900	2,429	2,255	2,429	45,800	45,900	2,884	2,742	2,884	51,800	51,900	3,330	3,228	3,330
39,900	40,000	2,436	2,263	2,436	45,900	46,000	2,891	2,750	2,891	51,900	52,000	3,337	3,236	3,337
40,000					46,000					52,000				
40,000	40,100	2,444	2,271	2,444	46,000	46,100	2,899	2,758	2,899	52,000	52,100	3,344	3,244	3,344
40,100	40,200	2,451	2,279	2,451	46,100	46,200	2,906	2,766	2,906	52,100	52,200	3,351	3,252	3,351
40,200	40,300	2,459	2,287	2,459	46,200	46,300	2,914	2,774	2,914	52,200	52,300	3,357	3,261	3,357
40,300	40,400	2,467	2,296	2,467	46,300	46,400	2,921	2,782	2,921	52,300	52,400	3,364	3,269	3,364
40,400	40,500	2,474	2,304	2,474	46,400	46,500	2,929	2,790	2,929	52,400	52,500	3,371	3,277	3,371
40,500	40,600	2,482	2,312	2,482	46,500	46,600	2,937	2,798	2,937	52,500	52,600	3,378	3,285	3,378
40,600	40,700	2,489	2,320	2,489	46,600	46,700	2,944	2,806	2,944	52,600	52,700	3,384	3,293	3,384
40,700	40,800	2,497	2,328	2,497	46,700	46,800	2,952	2,815	2,952	52,700	52,800	3,391	3,301	3,391
40,800	40,900	2,504	2,336	2,504	46,800	46,900	2,959	2,823	2,959	52,800	52,900	3,398	3,309	3,398
40,900	41,000	2,512	2,344	2,512	46,900	47,000	2,967	2,831	2,967	52,900	53,000	3,405	3,317	3,405

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 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	3,411	3,325	3,411	59,000	59,100	3,818	3,758	3,818	65,000	65,100	4,224	4,164	4,224
53,100	53,200	3,418	3,333	3,418	59,100	59,200	3,824	3,764	3,824	65,100	65,200	4,231	4,171	4,231
53,200	53,300	3,425	3,342	3,425	59,200	59,300	3,831	3,771	3,831	65,200	65,300	4,237	4,177	4,237
53,300	53,400	3,432	3,350	3,432	59,300	59,400	3,838	3,778	3,838	65,300	65,400	4,244	4,184	4,244
53,400	53,500	3,439	3,358	3,439	59,400	59,500	3,845	3,785	3,845	65,400	65,500	4,251	4,191	4,251
53,500	53,600	3,445	3,366	3,445	59,500	59,600	3,852	3,792	3,852	65,500	65,600	4,258	4,198	4,258
53,600	53,700	3,452	3,374	3,452	59,600	59,700	3,858	3,798	3,858	65,600	65,700	4,265	4,205	4,265
53,700	53,800	3,459	3,382	3,459	59,700	59,800	3,865	3,805	3,865	65,700	65,800	4,271	4,211	4,271
53,800	53,900	3,466	3,390	3,466	59,800	59,900	3,872	3,812	3,872	65,800	65,900	4,278	4,218	4,278
53,900	54,000	3,472	3,398	3,472	59,900	60,000	3,879	3,819	3,879	65,900	66,000	4,285	4,225	4,285
54,000					60,000					66,000				
54,000	54,100	3,479	3,406	3,479	60,000	60,100	3,885	3,825	3,885	66,000	66,100	4,292	4,232	4,292
54,100	54,200	3,486	3,415	3,486	60,100	60,200	3,892	3,832	3,892	66,100	66,200	4,298	4,238	4,298
54,200	54,300	3,493	3,423	3,493	60,200	60,300	3,899	3,839	3,899	66,200	66,300	4,305	4,245	4,305
54,300	54,400	3,499	3,431	3,499	60,300	60,400	3,906	3,846	3,906	66,300	66,400	4,312	4,252	4,312
54,400	54,500	3,506	3,439	3,506	60,400	60,500	3,912	3,852	3,912	66,400	66,500	4,319	4,259	4,319
54,500	54,600	3,513	3,447	3,513	60,500	60,600	3,919	3,859	3,919	66,500	66,600	4,325	4,265	4,325
54,600	54,700	3,520	3,455	3,520	60,600	60,700	3,926	3,866	3,926	66,600	66,700	4,332	4,272	4,332
54,700	54,800	3,527	3,463	3,527	60,700	60,800	3,933	3,873	3,933	66,700	66,800	4,339	4,279	4,339
54,800	54,900	3,533	3,471	3,533	60,800	60,900	3,940	3,880	3,940	66,800	66,900	4,346	4,286	4,346
54,900	55,000	3,540	3,479	3,540	60,900	61,000	3,946	3,886	3,946	66,900	67,000	4,353	4,293	4,353
55,000					61,000					67,000				
55,000	55,100	3,547	3,487	3,547	61,000	61,100	3,953	3,893	3,953	67,000	67,100	4,359	4,299	4,359
55,100	55,200	3,554	3,494	3,554	61,100	61,200	3,960	3,900	3,960	67,100	67,200	4,366	4,306	4,366
55,200	55,300	3,560	3,500	3,560	61,200	61,300	3,967	3,907	3,967	67,200	67,300	4,373	4,313	4,373
55,300	55,400	3,567	3,507	3,567	61,300	61,400	3,973	3,913	3,973	67,300	67,400	4,380	4,320	4,380
55,400	55,500	3,574	3,514	3,574	61,400	61,500	3,980	3,920	3,980	67,400	67,500	4,386	4,326	4,386
55,500	55,600	3,581	3,521	3,581	61,500	61,600	3,987	3,927	3,987	67,500	67,600	4,393	4,333	4,393
55,600	55,700	3,588	3,528	3,588	61,600	61,700	3,994	3,934	3,994	67,600	67,700	4,400	4,340	4,400
55,700	55,800	3,594	3,534	3,594	61,700	61,800	4,000	3,940	4,000	67,700	67,800	4,407	4,347	4,407
55,800	55,900	3,601	3,541	3,601	61,800	61,900	4,007	3,947	4,007	67,800	67,900	4,413	4,353	4,413
55,900	56,000	3,608	3,548	3,608	61,900	62,000	4,014	3,954	4,014	67,900	68,000	4,420	4,360	4,420
56,000					62,000					68,000				
56,000	56,100	3,615	3,555	3,615	62,000	62,100	4,021	3,961	4,021	68,000	68,100	4,427	4,367	4,427
56,100	56,200	3,621	3,561	3,621	62,100	62,200	4,028	3,968	4,028	68,100	68,200	4,434	4,374	4,434
56,200	56,300	3,628	3,568	3,628	62,200	62,300	4,034	3,974	4,034	68,200	68,300	4,441	4,381	4,441
56,300	56,400	3,635	3,575	3,635	62,300	62,400	4,041	3,981	4,041	68,300	68,400	4,447	4,387	4,447
56,400	56,500	3,642	3,582	3,642	62,400	62,500	4,048	3,988	4,048	68,400	68,500	4,454	4,394	4,454
56,500	56,600	3,648	3,588	3,648	62,500	62,600	4,055	3,995	4,055	68,500	68,600	4,461	4,401	4,461
56,600	56,700	3,655	3,595	3,655	62,600	62,700	4,061	4,001	4,061	68,600	68,700	4,468	4,408	4,468
56,700	56,800	3,662	3,602	3,662	62,700	62,800	4,068	4,008	4,068	68,700	68,800	4,474	4,414	4,474
56,800	56,900	3,669	3,609	3,669	62,800	62,900	4,075	4,015	4,075	68,800	68,900	4,481	4,421	4,481
56,900	57,000	3,676	3,616	3,676	62,900	63,000	4,082	4,022	4,082	68,900	69,000	4,488	4,428	4,488
57,000					63,000					69,000				
57,000	57,100	3,682	3,622	3,682	63,000	63,100	4,088	4,028	4,088	69,000	69,100	4,495	4,435	4,495
57,100	57,200	3,689	3,629	3,689	63,100	63,200	4,095	4,035	4,095	69,100	69,200	4,501	4,441	4,501
57,200	57,300	3,696	3,636	3,696	63,200	63,300	4,102	4,042	4,102	69,200	69,300	4,508	4,448	4,508
57,300	57,400	3,703	3,643	3,703	63,300	63,400	4,109	4,049	4,109	69,300	69,400	4,515	4,455	4,515
57,400	57,500	3,709	3,649	3,709	63,400	63,500	4,116	4,056	4,116	69,400	69,500	4,522	4,462	4,522
57,500	57,600	3,716	3,656	3,716	63,500	63,600	4,122	4,062	4,122	69,500	69,600	4,529	4,469	4,529
57,600	57,700	3,723	3,663	3,723	63,600	63,700	4,129	4,069	4,129	69,600	69,700	4,535	4,475	4,535
57,700	57,800	3,730	3,670	3,730	63,700	63,800	4,136	4,076	4,136	69,700	69,800	4,542	4,482	4,542
57,800	57,900	3,736	3,676	3,736	63,800	63,900	4,143	4,083	4,143	69,800	69,900	4,549	4,489	4,549
57,900	58,000	3,743	3,683	3,743	63,900	64,000	4,149	4,089	4,149	69,900	70,000	4,556	4,496	4,556
58,000					64,000					70,000				
58,000	58,100	3,750	3,690	3,750	64,000	64,100	4,156	4,096	4,156	70,000 or more plus 6.77% of taxable income over \$70,000.	4,559	4,499	4,559	
58,100	58,200	3,757	3,697	3,757	64,100	64,200	4,163	4,103	4,163					
58,200	58,300	3,764	3,704	3,764	64,200	64,300	4,170	4,110	4,170					
58,300	58,400	3,770	3,710	3,770	64,300	64,400	4,176	4,116	4,176					
58,400	58,500	3,777	3,717	3,777	64,400	64,500	4,183	4,123	4,183					
58,500	58,600	3,784	3,724	3,784	64,500	64,600	4,190	4,130	4,190					
58,600	58,700	3,791	3,731	3,791	64,600	64,700	4,197	4,137	4,197					
58,700	58,800	3,797	3,737	3,797	64,700	64,800	4,204	4,144	4,204					
58,800	58,900	3,804	3,744	3,804	64,800	64,900	4,210	4,150	4,210					
58,900	59,000	3,811	3,751	3,811	64,900	65,000	4,217	4,157	4,217					