

Caution:

This revised version of the Form 1 instructions was placed on the Internet on January 20, 2000. The previous version of the Form 1 instructions contained an error. The instructions for line 38 have been corrected to reflect the fact that the maximum amount of taxes that may be used in determining the farmland tax relief credit is \$10,000, and the maximum credit is \$1,300.

1 *Wisconsin income tax*

Form 1 instructions

'99

Beat the rush!

This year, file your taxes electronically!



- Your refund will be issued in days instead of weeks
- You can have it deposited directly in your bank account
- It's fast and accurate
- File your Wisconsin and federal returns at the same time
- Receive free and immediate confirmation that your return has been received

You can file electronically, 24 hours a day, seven days a week, from the convenience of a personal computer. Here's how: either purchase off-the-shelf tax preparation software or connect to our website, which will link to your choice of Internet tax filing providers.

Just log on to www.dor.state.wi.us. You may qualify for free electronic filing – see our website for details!

Or ask your professional tax preparer to file your tax return electronically. Although most Wisconsin returns can be filed electronically, some cannot. See page 2 for details.

What's Changed

- The school property tax/rent credit is no longer available. As part of a comprehensive tax package (that included the sales tax rebate and future cuts in the income tax), the school property tax/rent credit was repealed.

Tax Filing Tip

- If your income is less than \$10,000 (\$19,000 if you are married and filing a joint return), read the instructions on page 16 of this booklet to determine if you can claim the Working Families Tax Credit. A number of single individuals and retired persons failed to claim this credit on their 1998 returns.

**Filing Deadline is
Monday, April 17, 2000**



Call For Help ...

Telephone help numbers and office locations in your area are on **Page 4**.

FEDERAL PRIVACY ACT

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



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General Instructions

Who Must File

Refer to the table to see if you are required to file a return for 1999.

Filing status	Age as of December 31, 1999	You must file if your gross income* (or total gross income of husband and wife) during 1999 was:
Single	Under 65	\$5,280 or more
	65 or older	\$5,804 or more
Married-filing joint return	Both under 65	\$9,040 or more
	One spouse 65 or older	\$9,564 or more
	Both spouses 65 or older	\$10,088 or more
Married-filing separate return	Any age	\$4,300 or more (applies to each spouse individually)
Head of household	Under 65	\$7,150 or more
	65 or older	\$7,674 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 1999 if:

- Note** • 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 1999 and your gross income (or the combined gross income of you and your spouse) during 1999 was \$2,000 or more.

Who Should File

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

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 1999.
- You can take the earned income credit.

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

Which Form To File For 1999

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, the 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 file as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, taxable 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 credit for itemized deductions, tax paid to another state, historic rehabilitation, or 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, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, tax paid to another state, historic preservation, 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.

in as little as seven working days. To file your Wisconsin income tax return electronically, you can . . .

- *Use a tax professional.* Check your local telephone directory for the names of tax professionals who offer electronic filing.
- *Use your personal computer.* You may purchase off-the-shelf tax preparation software for installation on your computer, or you may connect to one of the websites that offer electronic filing. For more information, visit our website at www.dor.state.wi.us.

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. Credit for tax paid to another state
3. Wisconsin Schedule DC, HR, or T

When to File/Extension of Time to File

Your return is due April 17, 2000, unless you have an extension of time to file. If you need an extension of time to file your return, you do not need to do anything until you actually file your Form 1. The following extension of time to file options are available.

1. 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 1.

2. 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 17, 2000, 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.
3. 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 1 either (a) a statement indicating which federal extension provision you want to use for Wisconsin (for example, automatic 4-month extension), or (b) a copy of the federal extension application form for the extension provision you want to use (for example, 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 17, 2000. Returns not filed by April 17, 2000, 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 17, 2000. Submit the payment with a 1999 Wisconsin Form 1-ES. A copy of Form 1-ES is available at any Department of Revenue office.

Farmers and fishers (individuals who earn at least two-thirds of their gross income from farming or fishing) who do not make payments of

estimated income tax must file their 1999 Wisconsin income tax return and pay any tax due by March 1, 2000, to avoid paying interest for underpayment of estimated tax.

Seven Steps To Filing Your Return

- 1 Get all of your records together** Make sure you have all of your income and expense records, including wage statements and interest and dividend statements, so you can fill in your return correctly.
- 2 Fill in your federal return** Before completing Wisconsin Form 1, first fill in your federal return and its supporting schedules. If you are not required to file a federal return, list the sources and amounts of your income and your deductions on a separate attachment.
- 3 Fill in your Wisconsin return** Follow the line instructions as you fill in your return.
- 4 Sign your Wisconsin return** A joint return must be signed by both spouses.
- 5 Check over your Wisconsin return** Check the following items on your return carefully. Your Form 1 will be returned to you or its processing delayed for:
 - missing wage statements,
 - missing signature,
 - missing copy of your federal return (a copy of your federal return must be attached to your Wisconsin return),
 - incomplete schedules for the itemized deduction and married couple credits (if credit claimed), or
 - missing list of sources and amounts of income if not required to file a federal return.
- 6 Mail your return** If your Form 1 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 Form 1. Check to see if the information on the label is correct. If it isn't, enter your corrections on the label. Mail your return and all required attachments to the appropriate address listed on page 21 under "Where to File."
- 7 Keep a copy of your return**

Additional Forms or Special Help

As you fill out your Form 1, if you find you need help or additional forms, these are available at any of 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, LaCrosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

FAX To receive tax forms and publications by fax, call the Department of Revenue's Fax-A-Form Document Retrieval System at (608) 261-6229 from the telephone connected to your fax machine.

Internet Address www.dor.state.wi.us. You may obtain forms, publications, and additional information from our Internet website.

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 Form 1. You may call the number indicated above or write to: Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903. When calling, be sure to have your social security number and the dollar amount of your refund available.

If you call from a touch-tone telephone, 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 www.dor.state.wi.us.

Informational Publications Available

Following is a list of some of the department publications. These publications provide detailed information relating to specific areas of Wisconsin tax law. They are available at any department office.

Number and Title

102	Wisconsin Tax Treatment of Tax-Option (S) Corporation Shareholders
103	Reporting Capital Gains and Losses for Wisconsin
104	Wisconsin Taxation of Military Personnel
106	Wisconsin Tax Information for Retirees
109	Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1999
111	How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
113	Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
114	Wisconsin Taxpayer Bill of Rights
117	Guide to Wisconsin Information Returns
120	Net Operating Losses for Individuals, Estates, and Trusts
121	Reciprocity
122	Tax Information for Part-Year Residents and Nonresidents
125	Credit for Tax Paid to Another State
126	How Your Retirement Benefits Are Taxed
205	Do You Owe Wisconsin Use Tax?
503	Wisconsin Farmland Preservation Credit
600	Wisconsin Taxation of Lottery Winnings
601	Wisconsin Taxation of Pari-Mutuel Wager Winnings

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

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

Note Use blue or black ink to complete this form. Do not use pencil or red ink.

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 that 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. If you are married filing a joint return, check that your spouse's name is also on the label and that it is correct. 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 1. If you are married filing a joint return, fill in your spouse's name (even if your spouse did not have any income).

Social Security Number Fill in your social security number in the space provided on Form 1. 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 must also:

- (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 41 in the Quick Refund box,
- (5) file by April 1, 2000, 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 34 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 a billing, with interest if appropriate, will be issued to you after processing of your tax return is completed.

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

Filing Status Check one of the boxes to indicate your filing status for 1999. If more than one filing status applies to you, choose the one that will give you the lowest tax.

Note If you obtained a decree of divorce or separate maintenance during 1999 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1999*, for information on what income you must report.

Single You are considered single if, on December 31, 1999:

- 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, 1999, and did not remarry in 1999.

Married filing joint return Most married couples will pay less tax if they file a joint return. You and your spouse may file a joint return if:

- You were married as of December 31, 1999, or
- Your spouse died in 1999 and you did not remarry in 1999, or
- Your spouse died in 2000 before filing a 1999 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. However, both spouses must sign the return, and both are responsible for any tax due on the joint return. This means that if one spouse does not pay the tax due, the other may have to.

A joint return cannot be filed if you and your spouse have different tax years.

If you file a joint return, you cannot, after the due date of the return, change your mind and file separate returns for that year.

Married filing separate return In most instances if you file a separate return, you will pay more state tax than if you file jointly. Some reasons a higher tax may be determined on separate returns are as follows:

- You cannot take the credit for a married couple when both spouses are employed.
- If you lived with your spouse at any time in 1999:
 - a. A greater amount of any unemployment compensation you received in 1999 may be taxable.
 - b. A greater amount of any social security benefits you received in 1999 may be taxable.
- You will not qualify for the disability income exclusion.
- You will not qualify for the earned income credit.

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 who paid over half the cost of keeping up a home for a qualifying person such as a child or parent. However, certain married persons who lived apart from their spouses for the last 6 months of 1999 may also qualify.

If you are not required to file a federal return, contact any Department of Revenue office to see if you qualify. If your federal filing status is qualifying widow(er) with dependent child, use the head of household filing status for Wisconsin.

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

Tax District Check the proper box and fill in the name of the Wisconsin city, village, or town and the county in which you lived on December 31, 1999.

School District Number Refer to page 30. Fill in the number of the school district in which you were living on December 31, 1999.

Rounding Off to Whole Dollars You may round off cents to the nearest dollar. You can drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

Line 1 Federal Adjusted Gross Income

Fill in your federal adjusted gross income from:

- line 33 of your federal Form 1040,
- line 18 of federal Form 1040A,
- line 4 of federal Form 1040EZ, or
- line I of your federal TeleFile Tax Record.

Note If your federal adjusted gross income from line 33 of your federal Form 1040 is a loss, place a negative sign (–) in the box **immediately to the left** of the loss amount. Do not use brackets or parentheses.

Example →

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Exception The federal adjusted gross income that you must fill in on line 1 of Form 1 may not always be the same as the amount reported as adjusted gross income on your federal Form 1040. Differences may occur because Wisconsin generally uses the provisions of federal law as amended to December 31, 1998.

New federal laws enacted after December 31, 1998, may not be used for Wisconsin.

CAUTION At the time these instructions were released for printing (November 15, 1999) no additional new federal income tax laws had been enacted during 1999. If any additional federal income tax provisions are enacted later this year, you can find a list of those provisions that do not apply for Wisconsin in the instructions for Wisconsin Schedule I.

Wisconsin law also provides that the following provision of federal law does not apply for Wisconsin (even though this provision was enacted into federal law prior to December 31, 1998):

- The exclusion for 50% of the gain from the sale or exchange of qualified small business stock issued after August 10, 1993, and held for more than five years.

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, you must complete Wisconsin Schedule I and attach it to your Form 1. The amount you fill in on line 1 of Form 1 (and amounts filled in on Schedule 1 on page 3 of Form 1) should be the revised amount determined on Schedule I. Schedule I is available from any department office.

To the extent Schedule I adjustments in a prior year affect income or expense items in 1999 (for example, ACRS depreciation was not allowed to be claimed on residential real property or certain farm property placed in service during 1986), you must also make adjustments on Schedule I for 1999.

You may also be required to complete Schedule I if you sold assets during 1999, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if different rates of depreciation were allowed for Wisconsin and federal purposes. See the instructions for Schedule I for more information.

Line 2 State and Municipal Interest

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

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

- (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin higher education bonds,
- (5) Wisconsin Housing and Economic Development Authority bonds issued 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.

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

Line 3 Capital Gain / Loss Addition

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

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

Note If your only capital gain or loss is a capital gain distribution from a mutual fund or real estate investment trust, do not complete line 3. See the Exception in the instructions for line 10.

Line 4 Other Additions

Fill in on line 4 any of the additions described below that apply to you. Describe each addition. If more space is needed, attach a note to your Form 1.

Note See Additions To or Subtractions From Income on page 14 for information on other items which may have to be included on line 4.

Line 4 instructions – continued

Line 4 instructions – continued

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

To be “actively engaged in farming” with respect to a farming operation, you must make a significant contribution of:

- Capital, equipment, or land, or a combination of capital, equipment, or land; and
- Active personal labor or active personal management, or a combination of both.

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

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

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

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

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

Example For 1999, a single taxpayer reports a loss of \$25,000 on Schedule E from a farm partnership (the taxpayer is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The taxpayer’s nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted for 1999. The taxpayer must fill in \$5,000 on line 4.

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

(c) Income (Lump-Sum Distributions) Reported on Federal Form 4972 Income from a lump-sum distribution is taxable to Wisconsin. If you reported a lump-sum distribution on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in on line 4 the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

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

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

(d) Farmland Preservation Credit and Farmland Tax Relief Credit The total amount of farmland preservation credit and farmland tax relief credit you received during 1999 must be reported as income. Fill in on line 4 any portion of your farmland preservation credit and farmland tax relief credit which was not included as income on your federal tax return.

(e) Development Zones Credit Fill in the amount of your development zones credit that you computed in Part I of Wisconsin Schedule DC. The amount of your credit is income and must be reported on your Wisconsin Form 1, even if you cannot take the full credit this year and must carry part of it forward. (**Note** Development zones credit that you receive from a partnership or tax-option (S) corporation will be accounted for when you make the adjustment described in paragraph (a)(1) or (b) on page 14.) See page 22 for information on where to claim the development zones credit.

(f) Excess Distribution From a Passive Foreign Investment Company Fill in the amount of excess distribution from a passive foreign investment company which has not been included in federal adjusted gross income (see federal Form 8621).

Farm Loss Limits – Single persons and married persons filing joint return		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 55,000	Full Amount
55,000	..... 75,000	\$20,000
75,000	..... 100,000	17,500
100,000	..... 150,000	15,000
150,000	..... 200,000	12,500
200,000	..... 250,000	10,000
250,000	..... 300,000	7,500
300,000	..... 600,000	5,000
600,000	.....	No Loss

Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 27,500	Full Amount
27,500	..... 37,500	\$10,000
37,500	..... 50,000	8,750
50,000	..... 75,000	7,500
75,000	..... 100,000	6,250
100,000	..... 125,000	5,000
125,000	..... 150,000	3,750
150,000	..... 300,000	2,500
300,000	.....	No Loss

Line 4 instructions – continued

(g) Manufacturer’s Sales Tax Credit Fill in the amount of manufacturer’s sales tax credit that you computed for 1999. This is the amount from line 10 (line 11 for beneficiaries of an estate or trust) of Schedule MS. The amount of your credit is income and must be reported on your Wisconsin Form 1, even if you cannot take the full credit this year and must carry part of it forward. **(Note** Manufacturer’s sales tax credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the adjustment described in paragraph (a)(1) or (b) on page 14.)

Line 6 State Income Tax Refund

Refunds of state and local income taxes are not taxable for Wisconsin purposes. Fill in on line 6 the amount from federal Form 1040, line 10.

Line 7 United States Government Interest

Fill in the amount of interest on United States bonds and interest and dividends of certain United States government corporations which you included on line 1 of Form 1. This income is not taxable for Wisconsin purposes.

Line 7 instructions – continued

An ordinary dividend 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 its ordinary dividend is from investments in U.S. government securities, you may include that portion of the ordinary dividend as U.S. government interest on line 7.

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

Line 8 Unemployment Compensation

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

Unemployment Compensation Worksheet

Check only one box.

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

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 12 of Form 1040A, line 3 of Form 1040EZ, or line D of your federal TeleFile Tax Record) 1. _____
2. Fill in your federal adjusted gross income from line 33 of federal Form 1040 (line 18 of Form 1040A, line 4 of Form 1040EZ, or line I 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 20b of federal Form 1040 (line 13b of Form 1040A) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7 8. _____
9. Fill in the smaller amount of line 1 or line 8. 9. _____
10. Subtract line 9 from line 1. Fill in this amount on line 8 of Form 1 as your subtraction for unemployment compensation. If lines 1 and 9 are equal, fill in -0- 10. _____

Line 11 instructions – continued

Line 9 Social Security Benefits

You may have a different amount of social security benefits taxable for Wisconsin and federal purposes. If line 7 of your federal Social Security Benefits Worksheet in the Form 1040A or 1040 instructions is more than \$34,000 (\$44,000 if married filing jointly or \$0 if your filing status is married filing a separate return and you lived with your spouse at any time during 1999), complete the worksheet below to figure your subtraction.

Note Lines 2 and 3 of the worksheet below refer to lines on the federal Social Security Benefits Worksheets included in the federal Form 1040 and Form 1040A 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 1999 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.

Wisconsin Social Security Benefits Worksheet <i>(Keep for your records)</i>	
1. Taxable social security benefits from line 13b of federal Form 1040A or line 20b of Form 1040	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 one-half of line 3	4. _____
5. Compare line 2 and line 4. Fill in the smaller amount	5. _____
6. Subtract line 5 from line 1. Fill in this amount on line 9 of Form 1	6. _____

Line 10 Capital Gain / Loss Subtraction

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

Schedule WD (Part IV) determines whether any capital gain/loss subtraction must be reported on line 10. For example, after completing Schedule WD, you may be able to include an amount as a subtraction from income on line 10 because you qualify for the Wisconsin 60% capital gain exclusion.

Note **EXCEPTION** If you reported a capital gain distribution from a mutual fund or real estate investment trust on line 13 of your federal Form 1040 and have no additional capital gains or losses reportable to Wisconsin, you may claim a capital gain exclusion on line 10. Fill in 60% of the amount of the capital gain distribution on line 10. Do not complete Wisconsin Schedule WD.

Line 11 Other Subtractions

Fill in on line 11 any of the subtractions described below that apply to you. Describe each subtraction. If more space is needed, attach a note to your Form 1.

Note See Additions To or Subtractions From Income on page 14 for information on other items which may have to be included on line 11.

(a) Medical Care Insurance If you paid medical care insurance costs during 1999 while you were self-employed or an employee whose employer did not contribute toward the cost of your medical care insurance, you may be able to subtract a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage. It does not include premiums for:

- Long-term care insurance,
- Life insurance policies,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury, or
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car.

If you participate in your employer’s fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. In this situation, your employer is considered to have paid for your medical care insurance. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc.

If you are self-employed, complete Worksheet 1. If you are an employee whose employer did not contribute toward the cost of your medical care insurance, complete Worksheet 2.

Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 1999 while you were self-employed	1. _____
2. Self-employed health insurance deduction from line 28 of federal Form 1040*	2. _____
3. Amount of medical care insurance deducted on federal Schedule C or F for your employe spouse	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1	5. _____
6. Net earnings from a trade or business**	6. _____
7. Fill in the smaller of line 5 or 6 here and on line 11 of Form 1. This is your subtraction for medical care insurance	7. _____
* Do not include any amounts deducted for long-term care insurance.	
** Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, and less the deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business.	

Line 11 instructions – continued

Line 11 instructions – continued

Worksheet 2 – Employees

1. Amount you paid for medical care insurance in 1999, but do not include amounts paid during any period in which your employer contributed toward the cost of the insurance 1. _____
2. If you also completed Worksheet 1 above, fill in the amount from line 7 of that worksheet 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in one-half of the amount on line 3 4. _____
5. Total wages, salaries, tips, and other employe compensation of both spouses 5. _____
6. Fill in the smaller of line 4 or 5 here and on line 11 of Form 1. This is your subtraction for medical care insurance* 6. _____

* **CAUTION** If you qualify for the subtraction both as a self-employed person and as an employe, your total subtraction (line 7 of Worksheet 1 plus line 6 of Worksheet 2) cannot be more than the amount you filled in on line 5 of Worksheet 1.

Worksheet – Long-Term Care Insurance

1. Amount paid for long-term care insurance in 1999 1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 28 of federal Form 1040 2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employe spouse 3. _____
4. Add lines 2 and 3 4. _____
5. Subtract line 4 from line 1 5. _____
6. Fill in total taxable wages, taxable unearned income (e.g., interest, dividends, capital gains, pensions), and net earnings from a trade or business* (include both spouse's income if married filing a joint return) 6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance 7. _____

* Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

(b) Long-Term Care Insurance If you paid long-term care insurance costs during 1999, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

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

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

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

If you paid long-term care insurance costs during 1999 for a policy which covers you or your spouse, complete the following worksheet to determine the amount of your subtraction.

(c) Tuition Expenses You may be able to claim a subtraction for up to \$3,000 (per student) of the amount you paid during 1999 for tuition for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

The tuition must have been paid during 1999 to attend any of the following:

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

The subtraction does not apply to tuition paid to pre-schools or elementary or secondary schools (for example, grade schools and high schools).

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

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

Line 11 instructions – continued

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

CAUTION The subtraction only applies to tuition. Amounts paid as separate charges for other items such as books, supplies, room and board, or other costs may not be subtracted. You cannot claim a subtraction for tuition paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition paid from loans, gifts, inheritances, and personal savings.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount from line 33 of federal Form 1040, line 18 of Form 1040A, line 4 of Form 1040EZ, or line I of your TeleFile Tax Record.

Determine your tuition deduction as follows:

Single or Head of Household

- If your federal adjusted gross income is \$50,000 or less, you may subtract the amount paid for tuition during 1999, but not more than \$3,000 per student. Fill in the amount of your subtraction on line 11.
- If your federal adjusted gross income is more than \$50,000 but less than \$60,000, use the worksheet on this page to figure the amount of your subtraction.
- If your federal adjusted gross income is \$60,000 or more, you may not subtract any amount for tuition expenses.

Married Filing Joint Return

- If your federal adjusted gross income is \$80,000 or less, you may subtract the amount paid for tuition during 1999, but not more than \$3,000 per student. Fill in the amount of your subtraction on line 11.
- If your federal adjusted gross income is more than \$80,000 but less than \$100,000, use the worksheet on this page to figure the amount of your subtraction.
- If your federal adjusted gross income is \$100,000 or more, you may not subtract any amount for tuition expenses.

Married Filing Separate Return

- If your federal adjusted gross income is \$40,000 or less, you may subtract the amount paid for tuition during 1999, but not more than \$3,000 per student. Fill in the amount of your subtraction on line 11.
- If your federal adjusted gross income is more than \$40,000 but less than \$50,000, use the worksheet on this page to figure the amount of your subtraction.
- If your federal adjusted gross income is \$50,000 or more, you may not subtract any amount for tuition expenses.

Line 11 instructions – continued

Tuition Expense Worksheet

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

1. Amount paid for tuition in 1999. Do not fill in more than \$3,000 per student 1. _____
2. Fill in your federal adjusted gross income from line 1 of Form 1 2. _____
3. Fill in \$50,000 (\$80,000 if married filing joint return or \$40,000 if married filing separate return) 3. _____
4. Subtract line 3 from line 2 4. _____
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount 5. _____
6. Multiply line 1 by the decimal amount on line 5 6. _____
7. Subtract line 6 from line 1. This is your subtraction for tuition expense 7. _____

(d) Retirement Benefits You may subtract any payments received from the retirement systems listed below, to the extent you have included such payments as income on your federal tax return, 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 Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

Federal retirement systems – United States government civilian 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 subtract the following:

- Payments received as a result of voluntary tax-sheltered annuity deposits in any of the retirement systems listed above.
- Payments received from one of the retirement systems listed above if you first became a member after December 31, 1963, 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 (membership which began before January 1964, as explained above) in one of the retirement systems listed above

Line 11 instructions – continued

may be subtracted. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment which began after December 31, 1963) is taxable and may not be subtracted from federal income.

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 nonteaching 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 attributable to the Wisconsin State Teachers Retirement System may be subtracted. Use the following formula to determine the exempt portion which may be subtracted:

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

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

- (e) **Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits** Amounts received from the U.S. Railroad Retirement Board are not taxable for Wisconsin purposes. You may subtract such amounts to the extent included in your federal adjusted gross income.

However, if you included tier 1 railroad retirement benefits (RRB) as part of your taxable social security (SS), use the following formula to determine the subtraction for your tier 1 RRB.

$$\frac{\text{Tier 1 RRB}}{\text{Total tier 1 RRB and SS received}} \times \text{Taxable SS*} = \text{Subtraction for RRB}$$

* From line 20b of federal Form 1040 or line 13b of Form 1040A. However, if you computed a subtraction for social security on the Social Security Benefits Worksheet for line 9 on page 9, use the amount from line 5 of that worksheet.

- (f) **Adoption Expenses** If you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 1999, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 1997, 1998, and 1999. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.
- (g) **Recoveries of Federal Itemized Deductions** Fill in any amount included as income on your federal tax return that is a recovery of a federal itemized deduction for which you did not receive a Wisconsin tax benefit.

Line 11 instructions – continued

Example You claimed an itemized deduction on your 1998 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 1998 Wisconsin income tax return. During 1999 you received a reimbursement of \$1,000 from your insurance company for part of the casualty loss. The \$1,000 reimbursement is included on your 1999 federal tax return as a recovery of an amount previously claimed as an itemized deduction. Because you did not claim the casualty loss for the itemized deduction credit for Wisconsin for 1998, the \$1,000 is not taxable to Wisconsin for 1999. Fill in the \$1,000 recovery on line 11.

- (h) **Wisconsin Net Operating Loss Carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 1999, include the allowable amount on line 11. Attach a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, from any Department of Revenue office for more details on computing the NOL and the allowable deduction.
- (i) **Amounts Not Taxable by Wisconsin** You may subtract any amounts not taxable by Wisconsin (less related expenses except those expenses which are used to calculate the Wisconsin itemized deduction credit) which have been included as income on your federal tax return or excluded from federal deductions.

Example Relocation assistance received by persons displaced by condemnation, subject to the conditions set forth in section 32.19 of the Wisconsin Statutes may be subtracted. Fill in such amounts on line 11.

- (j) **Farm Loss Carryover** If you were subject to farm loss limitations (see instructions for line 4, part (a) for a description) on your 1986 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction in 1986 or thereafter may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits and net gains from the sale or exchange of capital or business assets in the current year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Example You have a farm loss carryover from 1998 of \$30,000. For 1999 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover on line 11.

- (k) **College Tuition Prepayment Program** You may subtract any amount included in federal adjusted gross income due to an increase in value of a tuition unit purchased under the Wisconsin college tuition prepayment program (EdVest Wisconsin).
- (l) **Disability Income Exclusion** If you are retired on permanent and total disability and have included your disability income on line 1 of Form 1, you may be able to subtract up to \$5,200 of your disability income. You must meet ALL these tests:

- You did not reach mandatory retirement age before January 1, 1999.
- You were under age 65 on December 31, 1999.

Line 11 instructions – continued

- You were permanently and totally disabled –
 - a. when you retired, or
 - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
- If you were married at the end of 1999, you must file a joint return.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.

Compute your exclusion on Wisconsin Schedule 2440W (Disability Income Exclusion), which you can get from any department office. Attach Schedule 2440W to your Form 1.

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

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

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

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

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

Business Assets “Business assets” are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

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

“Business assets” do not include investment and rental property (for example, stocks, bonds, and residential rental property)

Line 11 instructions – continued

unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset “used in farming.”)

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

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 40% of the gain on the sale of the asset to the related person.
- If the amount on line 15 or 16 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD less the amount on line 7 of Schedule WD.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, complete the following worksheet to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person	
1. Amount from line 19 of Schedule WD . . .	1. _____
2. Net short-term gain, if any, from line 7 of Schedule WD	2. _____
3. Subtract line 2 from line 1	3. _____
4. Long-term gain on the sale of asset to related person	4. _____
5. Total long-term capital gain from line 14, column (g) of Schedule WD	5. _____
6. Divide line 4 by line 5. Fill in decimal amount	6. _____
7. Multiply line 3 by line 6. This is your subtraction for gain on the sale of assets to a related person	7. _____

(n) Settlements Due to Persecution To the extent included in your federal adjusted gross income, you may subtract any settlement received or gain on assets recovered due to persecution by Nazi Germany or any Axis regime during 1933 to 1945.

Line 11 instructions – continued

Additions To or Subtractions From Income

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

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

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin tax purposes.
- (2) If you are a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits. (**CAUTION** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)
- (3) Instead of using tax-option (S) corporation items deductible on federal Schedule A to compute the Wisconsin itemized deduction credit, you may elect to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*, which is available from any Department of Revenue office.

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

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

- (1) You acquired property after December 31, 1964, which may be depreciated or amortized (such as buildings and leaseholds), and the federal basis is greater or less than the Wisconsin basis.
- (2) You sold (or otherwise disposed of) property which may not be depreciated or amortized (such as land, stocks, and bonds) in a taxable transaction, and your basis in the assets was greater or less for federal purposes than for Wisconsin.

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

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T (Transitional Adjustments), which you can get from any department office. Attach a completed Schedule T to your Form 1.

Line 11 instructions – continued

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

(e) Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income If you are married filing a separate return or married filing as head of household or if you obtained a decree of divorce or separate maintenance during 1999, you may have to report a different amount of income on your Wisconsin Form 1 than on your federal Form 1040. Fill in on line 4 any additional amount which is taxable to you rather than your spouse because of any difference in federal and state reporting of marital property (community) income. Fill in on line 11 any amount which is taxable to your spouse rather than to you because of any difference in federal and state reporting of marital property (community) income. For further information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1999*, from any Department of Revenue office.

Line 14 Tax

Use the amount on line 13 to find your tax in the Tax Table on pages 24-28. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. Fill in your tax on line 14 and check the box to indicate the tax is from the "Tax Table."

Note The Wisconsin standard deduction is built into the Tax Table. The Tax Table automatically allows you the correct standard deduction for your income and filing status.

EXCEPTION Because of this built-in standard deduction, certain taxpayers cannot use the Tax Table. If you are one of the persons listed below, DO NOT use the Tax Table. Instead, check the "Special Tax Worksheet" box on line 14 of Form 1 and use the worksheet which appears on page 15 to determine your tax.

1. Persons who have more than \$250 of unearned income (such as interest or dividends) and can be claimed as a dependent on another person's (for example, parent's) income tax return.
2. Persons who file short period income tax returns.
3. Persons who file federal Form 4563 to claim an exclusion of income from sources within U.S. possessions.

Dependent With Unearned Income If you have more than \$250 of unearned income (such as interest, dividends, unemployment compensation, taxable scholarships and fellowships not reported on a W-2, etc.) and can be claimed as a dependent for income tax purposes by another person, there is a limit on the amount of standard deduction you may claim. You must use the Special Tax Worksheet to compute your standard deduction and your tax.

EXCEPTION If you are not required to file a return (see Who Must File on page 2), but are doing so to obtain a refund of Wisconsin withholding or estimated tax payments, fill in -0- on line 14 of Form 1. Do not use the worksheet to compute your tax.

Line 14 instructions – continued

Taxpayers Who File Short Period Returns or Claim an Exclusion of Income From Sources Within U.S. Possessions If you file a short period return or you file federal Form 4563 to claim an exclusion of income from sources within U.S. possessions, you are not allowed any amount of standard deduction. Skip lines 2, 4, and 5 of the worksheet and fill in -0- on line 6.

Special Tax Worksheet for Persons Who Cannot Use the Tax Table

1. Fill in the amount from line 13 of Form 1. 1. _____
2. Amount of earned income* included in line 1 2. _____
3. Addition amount 3. 250.00
4. Add lines 2 and 3. If total is less than \$700, fill in \$700. 4. _____
5. Use the amount on line 1 to find your standard deduction in the table on page 29 of these instructions. Fill in the standard deduction here 5. _____
6. Look at lines 4 and 5. Fill in the **smaller** of the two amounts here. This is your allowable standard deduction 6. _____
7. Subtract line 6 from line 1 7. _____
8. Use the amount on line 7 to compute your tax using the appropriate Tax Rate Schedule on page 29. Be sure to use the correct schedule for your filing status. Fill in the tax here and on line 14 of Form 1 8. _____

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

■ **Line 15 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. Indicate the number of dependents that you are claiming in the space provided. Multiply the number of dependents by \$50, and fill in the answer on line 15.

■ **Line 16 Senior Citizen Credit**

The senior citizen credit is available only to persons who were age 65 or older on December 31, 1999, and whose income is below certain amounts.

Single Person

- If the amount on line 13 of Form 1 is \$30,000 or less, fill in \$25 on line 16.
- If the amount on line 13 of Form 1 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 13 of Form 1 is \$31,000 or more, fill in -0- on line 16.

Line 16 instructions – continued

Married Persons Filing a Joint Return

- If the amount on line 13 of Form 1 is \$40,000 or less, fill in \$25 on line 16 (\$50 if both spouses were age 65 or older on December 31, 1999).
- If the amount on line 13 of Form 1 is more than \$40,000 but less than \$41,000, use the worksheet below to compute your credit. (**Note** If both spouses were age 65 or older on December 31, 1999, the credit is two times the amount shown on line 6 of the worksheet.)
- If the amount on line 13 of Form 1 is \$41,000 or more, fill in -0- on line 16.

Married Person Not Filing a Joint Return

- If the amount on line 13 of Form 1 is \$20,000 or less, fill in \$25 on line 16.
- If the amount of line 13 of Form 1 is more than \$20,000 but less than \$21,000, use the worksheet below to compute your credit.
- If the amount on line 13 of Form 1 is \$21,000 or more, fill in -0- on line 16.

Senior Citizen Credit Worksheet

1. Amount of credit before phase-out 1. \$25.00
2. Amount from line 13 of Form 1 2. _____
3. Fill in \$30,000 (\$40,000 if married filing a joint return or \$20,000 if married and are not filing a joint return) 3. _____
4. Subtract line 3 from line 2 4. _____
5. Multiply line 4 by .025 5. _____
6. Subtract line 5 from line 1. Fill in here and on line 16 of Form 1* 6. _____

* If a joint return and both spouses are 65 or older, multiply line 6 by 2 and enter result on line 16 of Form 1.

■ **Line 17 Itemized Deduction Credit**

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

Complete Schedule 1 on page 3 of Form 1 to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see exceptions below).

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

Note **EXCEPTIONS** The following deductions from federal Schedule A cannot be used when completing Schedule 1:

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on line 11.
- Interest – paid on a second home located outside Wisconsin.
 - paid on a residence which is a boat.
 - paid to purchase or hold U.S. Government securities.

Line 17 instructions – continued

- Miscellaneous deductions – the amount deducted as a repayment of income previously taxed if you are claiming a Wisconsin credit for this repayment.
- Contributions, miscellaneous, interest, and other itemized deductions allocated to you by a tax-option (S) corporation, if you treated the amount as a subtraction on line 11.

Line 18 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, Head of Household, or Married Filing Separate Return

- If the amount on line 13 of Form 1 is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 14 of Form 1 on line 18.
- If the amount on line 13 of Form 1 is more than \$9,000 but less than \$10,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 13 of Form 1 is \$10,000 or more, fill in -0- on line 18. You do not qualify for the working families tax credit.

Married Filing Joint Return

- If the amount on line 13 of Form 1 is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 14 of Form 1 on line 18.
- If the amount on line 13 of Form 1 is more than \$18,000 but less than \$19,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 13 of Form 1 is \$19,000 or more, fill in -0- on line 18. You do not qualify for the working families tax credit.

Working Families Tax Credit Worksheet

Complete this worksheet only if your income on line 13 of Form 1 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 may be claimed as a dependent on another person’s return.

1. Amount from line 14 of Form 1 1. _____
2. Total credits from lines 15 through 17 of Form 1 plus any historic rehabilitation credit which will be included on line 19 2. _____
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit. 3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____
5. Fill in amount from line 13 of Form 1 5. _____
6. Subtract line 5 from line 4 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 18 of Form 1 8. _____

Line 22 Alternative Minimum Tax

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

If line 10 of the worksheet is more than the amount on Form 1, line 21, fill in Schedule MT to see if you owe the alternative minimum tax. If line 10 is equal to or less than the amount on Form 1, line 21, do not fill in Schedule MT.

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

Adjustment and Tax Preference Items

1. Accelerated depreciation.
2. Amortization of certified pollution control facilities or depletion.
3. Income from incentive stock options.
4. Intangible drilling, circulation, research, experimental, or mining exploration and development costs.
5. Income or (loss) from tax shelter farm activities or passive activities.
6. Percentage of completion income from long-term contracts.
7. Interest paid on a home mortgage *not* used to buy, build, or substantially improve your home.
8. Investment interest expense reported on Form 4952.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or a cooperative.

You may get Schedule MT from any department office.

Worksheet To See If You Should Fill in Schedule MT

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

1. Fill in the amount from Form 1, line 13 . . . 1. _____
2. Fill in the total of all adjustments and preference items that apply to you 2. _____
3. Add lines 1 and 2 3. _____
4. Fill in \$45,000 (\$22,500 if married filing separately; \$33,750 if single or head of household) 4. _____
5. Subtract line 4 from line 3. If zero or less, **stop here**; you don’t need to fill in Schedule MT 5. _____
6. Fill in \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household) 6. _____
7. Subtract line 6 from line 3. If zero or less, fill in -0- here and on line 8 and go to line 9 7. _____
8. Multiply line 7 by 25% (.25) and fill in the result but **do not** fill in more than line 4 above 8. _____
9. Add lines 5 and 8 9. _____
10. Multiply line 9 by 6.5% (.065) 10. _____

Line 28 instructions – continued

Line 24 Married Couple Credit

You can claim the married couple credit if:

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

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

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

“Earned income” does not include other income such as interest, dividends, IRA distributions, deferred compensation, unemployment compensation, rental income, social security, pensions, annuities, or nontaxable income. Do not consider marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

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

- IRA deduction (line 23),
- Keogh and self-employed SEP and SIMPLE plans (line 29),
- Repayment of supplemental unemployment benefits (included in the total on line 32),
- Employe expenses of qualified performing artists and of fee-basis state or local government officials, and contributions to Section 501(c)(18) pension plans (included in the total on line 32), and
- Disability income exclusion (from line 11 of Wisconsin Form 1).

Line 25 Manufacturer’s Sales Tax Credit

The manufacturer’s sales tax credit is available for the amount of sales and use tax paid on fuel and electricity consumed in manufacturing in Wisconsin. If you qualify for this credit, attach a completed Schedule MS to your Form 1. Fill in on line 25 of Form 1 the amount from line 19 of Schedule MS.

Line 28 Sales and Use Tax Due on Out-of-State Purchases

If, during 1999, 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 28. 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% 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.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart below)	x _____ %
3. Amount of sales and use tax due for 1999 (line 1 multiplied by tax rate on line 2). Fill in this amount on line 28 of Form 1 if \$1 or more. If less than \$1, fill in -0-.	\$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a, b, c, and d below, the tax rate was 5.5% for all of 1999.

a. If you resided in 1999 in one of the following counties, the tax rate was 5.6%:		
Milwaukee	Ozaukee	Washington
b. If you resided in 1999 in one of the following counties, the tax rate was 5.1%:		
Racine	Waukesha	
c. If you resided in 1999 in one of the following counties, the tax rate was 5% before July 1, 1999, and 5½% on and after July 1, 1999:		
Green Lake	Taylor	
d. If you resided in 1999 in one of the following counties, the tax rate was 5%:		
Brown	Green	Outagamie
Calumet	Kewaunee	Rock
Clark	La Fayette	Sheboygan
Florence	Manitowoc	Winnebago
Fond du Lac	Marinette	Wood
Grant	Menominee	

Line 29 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 29 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 30 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

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

- Tax on qualified retirement plans, including IRAs (line 53 of federal Form 1040).
- Total tax due from lines 4, 8, 17, 25, 33, 41, and 45 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 53 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on distributions from an MSA not used for qualified medical expenses.
- Tax on prohibited transactions (line 6 of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 56 of federal Form 1040).

If you were subject to any of the above federal taxes for 1999, fill in the total of such taxes in the space provided on line 30. Multiply the amount filled in by .33 (33%) and fill in the result on line 30.

Note You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for line 11, part (d), for information on retirement payments which are exempt from Wisconsin tax.

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

Penalty for selling business assets (or assets used in farming) purchased from a related person within 24 months Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies).

If you are subject to this penalty, contact any department office for information on how to compute the penalty. Include the amount of the penalty on line 30 of Form 1. Write "RP" to the right of line 30.

■ Line 32 Wisconsin Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC). Fill in the total on line 32. Attach readable copies of your withholding statements to Form 1. (See Attachments on page 21 for where to attach.)

Note 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.

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 with-

Line 32 instructions – continued

holding 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 33 1999 Wisconsin Estimated Tax Payments and Amount Applied From 1998 Return

Fill in the total of (1) any overpayment of 1998 income tax you were allowed as a credit on your 1999 Wisconsin estimated tax plus (2) any Wisconsin estimated tax payments you made for 1999. 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 1998 income tax you and your spouse were allowed as credit to your 1999 estimated tax account(s).

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

Follow the above instructions even if your spouse died during 1999.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1 explaining all the payments you and your spouse made for 1999 and the name(s) and social security number(s) under which you made the payments.

■ Line 34 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 34.

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

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) to the right of line 34.

Step 2 Fill in the earned income credit from line 37a of federal Form 1040A or line 59a of Form 1040. (**Exception** If you were required to reduce your federal earned income credit because you

Line 34 instructions – continued

owe alternative minimum tax, fill in the amount of your earned income credit before the reduction for alternative minimum tax.)

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 34. 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 your qualifying children in the space provided on line 34. Write EIC in the space to the right of line 34. Complete your return through line 38 of Form 1. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1.

■ **Line 35 Farmland Preservation Credit**

If you are claiming farmland preservation credit, include a completed Schedule FC with your Form 1. Fill in on line 35 of Form 1 the amount from line 16 of your Schedule FC.

Note For a description of the farmland preservation credit program, see Special Instruction F on page 22.

■ **Line 36 Net Income Tax Paid to Another State**

If you were a Wisconsin resident in 1999 and paid income tax to another state or the District of Columbia, you may be able to claim a credit for such tax on your Wisconsin return. To qualify for a credit, the income that was taxed by the other state must also be included in income on Form 1 and be taxed by Wisconsin. You may not claim credit for other taxes paid such as city tax, county tax, severance tax, foreign tax, etc. If you paid “minimum tax” to another state, you may be able to claim a credit for this tax. For more information get Publication 125, *Credit for Tax Paid to Another State*, from any Department of Revenue office.

If you earned wages in Illinois, Indiana, Kentucky, Michigan, or Minnesota, see Reciprocal States in next column.

How to Compute Your Credit for Tax Paid to Other States

Complete an income tax return from the other state to determine the net tax due, and fill in that amount on line 36 of your Wisconsin Form 1. The amount filled in on line 36 cannot be more than the amount shown on line 27. **Do not fill in on line 36 either the amount of tax withheld as shown on the W-2 form (wage statement) or other withholding statement from the other state or the amount of estimated tax you paid to the other state.**

Example A Wisconsin resident worked part of 1999 in another state. The amount of tax withheld for the other state (or the estimated tax payments to the other state) was \$140. The net tax liability computed on the other state’s form was \$100. The person will receive a \$40 refund from the other state. Therefore, the credit to fill in on line 36 of Form 1 is \$100.

Note If only part of the income taxed by the other state is taxed by Wisconsin (for example, capital gains on assets held more than 1 year are taxed 100% for Illinois but only 40% for Wisconsin), you must limit the credit claimed on line 36. Use the following formula to determine the amount of credit you may claim.

Line 36 instructions – continued

$$\frac{\text{Income taxable to both Wisconsin and other state}}{\text{Total income taxable to other state}} \times \frac{\text{Total net income tax paid to other state}}{\text{Total net income tax paid to other state}} = \text{Amount of net income tax allowable as a credit against Wisconsin tax}$$

Fill in the amount of your credit on line 36.

Attachments You must attach to your Form 1 a copy of your income tax return from the other state and your W-2 form (wage statement) or other withholding statement from the other state. If you are claiming credit for tax paid to other states by a limited liability company (LLC) treated as a partnership of which you are a member or tax-option (S) corporation of which you are a shareholder, attach a copy of the Wisconsin Schedule 3K-1 you received from the LLC or the 5K-1 you received from the tax-option (S) corporation. If the LLC or corporation did not file a Wisconsin return, submit federal Schedule K-1 plus a statement from the LLC or (S) corporation listing the states where tax was paid and the amount of each state’s tax allocable to you. Attach copies of any combined or composite individual income tax returns filed by the LLC or corporation on your behalf to your Wisconsin return.

Reciprocal States Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, Michigan, or Minnesota** on wages earned in those states. Generally, under agreements with those states, they do not tax the wages of Wisconsin residents. If income taxes were withheld from your wages by any of those states, you must file a return with that state to obtain a refund. On that state’s return, be sure to explain that you were a Wisconsin resident when earning the wages in that state.

For more information get Publication 121, *Reciprocity*, from any Department of Revenue office.

Credit for Repayment of Income Previously Taxed If you had to repay during 1999, an amount that you had included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and the amount repaid cannot have been subtracted in computing Wisconsin adjusted gross income or used in computing the Wisconsin itemized deduction credit.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 1999.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 36 of Form 1, and write “Repayment Credit” in the area to the left of line 36.

■ **Line 37 Homestead Credit**

If you are claiming homestead credit, attach your completed Schedule H to your Form 1. Fill in on line 37 of Form 1 the amount from line 19 of your Schedule H.

Note To see if you qualify for homestead credit, refer to Special Instruction E on page 22.

Line 38 Farmland Tax Relief Credit

If you qualify for the farmland tax relief credit, complete line 38 and attach a copy of your 1999 property tax bill(s) to Form 1.

Qualifications You may qualify for the farmland tax relief credit if you meet the following conditions:

- You or a member of your household must have been the owner of at least 35 acres of Wisconsin farmland during the 1999 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
- Your 1998 property taxes for the farmland on which the credit is based must have been paid.
- The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 1999 or at least a total of \$18,000 of gross farm profits for 1997, 1998, and 1999 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 1999, you do not have to meet this gross farm profits requirement.

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the taxable year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If you rent out your farmland, the renter's gross profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refund, or a previous year's farmland preservation or farmland tax relief credit.

Who May Claim the Credit Only one member of a household may claim the credit. If two or more members of a household each qualify (for example, where a husband and wife have entered into a farm partnership agreement), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.

A claimant may be (1) an individual, (2) each member of a partnership (except publicly traded partnerships) having a joint or common interest in land, (3) a shareholder in a tax-option (S) corporation, (4) the vendee under a land contract, or (5) a guardian on behalf of a ward. When farmland is subject to a life estate, the person who has an ownership interest and is operating the farm and paying the property taxes is the owner who may claim the credit.

Property Taxes to Use Fill in the property taxes on your farmland (exclusive of improvements) in the space provided on line 38, but do not fill in more than \$10,000. The credit is based on property taxes levied on your farmland during the 1999 calendar year. This is your 1999 property tax bill (payable in 2000). You can use up to \$10,000 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (for example, farm buildings or a residence), special assessments, special charges, or interest.

Note Your property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land.

Line 38 instructions – continued

If you have more than one property tax bill, apply the formula to each bill separately.

$$\frac{\text{Assessed value of farmland}}{\text{Total assessed value of land and improvements}} \times \begin{matrix} \text{1999 property} \\ \text{taxes levied} \\ \text{in 1999 before} \\ \text{lottery credit} \end{matrix} = \begin{matrix} \text{Portion of} \\ \text{property taxes} \\ \text{to be used} \\ \text{for the credit} \end{matrix}$$

If the farmland is co-owned with someone other than a member of your household, you may use only those taxes on the farmland which reflect your ownership percentage.

If you sold the farmland on which this claim is based during the taxable year, fill in only that portion of the property taxes on the farmland which is allocated to you in the closing agreement pertaining to the sale of the property (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, you may not use any of these taxes in your computation. Do not fill in more than \$10,000.

If you purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, fill in the total taxes on the farmland. Do not fill in more than \$10,000.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the portion of property taxes on the farmland that reflects the ownership percentage of you and your household. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 1999.

Computing the Credit Fill in the amount of your credit on line 38 of Form 1. The credit is equal to 13% of the property taxes on your farmland up to a maximum credit of \$1,300. (**CAUTION** If you are claiming farmland preservation credit on line 35, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.)

Attachments Attach a copy of your 1999 property tax bill(s) to your Wisconsin Form 1. (**Note** If you are also claiming farmland preservation credit or homestead credit on Form 1 and have attached a copy of your 1999 property tax bill(s) to your Schedule FC or Schedule H, you do not have to attach an additional copy.) If the farmland on which the credit is based was purchased or sold during the year, only the buyer must attach a copy of the 1999 property tax bill(s); however, both the buyer and seller must attach a copy of the closing agreement relating to the sale.

If any of the 1999 property tax bills show unpaid prior year taxes, attach a statement signed by your county treasurer indicating the date the 1998 property taxes were paid in full.

Line 40 Amount Overpaid

If line 39 is larger than line 31, complete line 40 to determine the amount you overpaid.

Line 41 Refund

Fill in on line 41 the amount from line 40 that you want refunded to you. Amounts less than \$1 cannot be refunded.

Note If you filed a joint return but were divorced after December 31, 1999, see Attachments on this page.

Line 42 Amount Applied to 2000 Estimated Tax

Fill in on line 42 the amount, if any, of the overpayment on line 40 you want applied to your 2000 estimated tax.

If you are married filing a joint return, we will apply the amount on line 42 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 42 to your separate estimated tax.

Line 43 Amount You Owe

If line 39 is less than line 31, complete line 43 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 1.



Wisconsin Estimated Tax (Form 1-ES) If your 2000 Wisconsin income tax return will show a balance due of \$200 or more, you must prepay your 2000 tax in installments beginning April 17, 2000 (or increase your withholding) using Wisconsin Form 1-ES. For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you do not make required installment payments, you may be charged interest.

For more information, contact the department's Estimated Tax Unit at (608) 266-9941 or any Department of Revenue office.

If you filed Form 1-ES for 1999, you will automatically receive Form 1-ES at the end of January 2000. If you must file Form 1-ES for 2000 and do not receive the form in the mail, contact any Department of Revenue office.

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

Attachments Attach the following to your Form 1 in the order listed:

1. If you owe \$1 or more with your return, paper clip your payment to the front of Form 1.
2. Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit) or Schedule FC (farmland preservation credit).
3. The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).
4. A complete copy of your federal return (Form 1040, 1040A, 1040EZ, or 1040PC or your TeleFile Tax Record) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to attach federal Schedule A.
5. A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. *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 1 and write "Divorce decree" in the space below line 31. This will prevent your refund from being applied against such tax liability.
7. If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Form 1 and write "Form 8379" in the space below line 31.
8. *Persons divorced after December 31, 1999, who file a joint return* - If your judgment of divorce apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Attach a copy of the portion of your judgment of divorce that relates to the apportionment of the tax refund to your Form 1. Write "Divorce decree-apportion refund" in the space below line 31.

Where to File If you qualify for a Quick Refund, see page 5. Otherwise, mail your return to the Wisconsin Department of Revenue at:

	<i>(if refund or no tax due)</i>	<i>(if homestead credit claimed)</i>
P. O. Box 268 Madison, WI 53790-0001	P. O. Box 59 Madison, WI 53785-0001	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.

A. Effect of Wisconsin Law Change for 1998

If you made Schedule I adjustments on your 1998 Wisconsin income tax return, you may now be required to file an amended return for 1998.

The instructions for the 1998 Form 1 stated that changes to federal law enacted during 1998 did not apply for Wisconsin purposes. However, Wisconsin law was subsequently amended to provide that changes made to federal law during 1998 also apply for Wisconsin for 1998. A complete listing of the changes made during 1998 is found in the instructions for 1998 Schedule I.

Exception Amended returns cannot be filed to deduct the 50% exclusion for gain from the sale or exchange of qualified small business stock. Wisconsin law specifically provides that this item cannot be used for Wisconsin tax purposes.

If you made Schedule I adjustments for any of the federal law changes enacted in 1998, file an amended 1998 return (Wisconsin Form 1X) anytime within 4 years of the unextended due date of your 1998 return.

B. Internal Revenue Service Adjustments

If any of your federal income tax returns were adjusted by the Internal Revenue Service and the adjustments affect your Wisconsin income, any credit, or tax payable, you must notify the Department of Revenue of such adjustments within 90 days after they become final. A copy of the final federal audit report must be submitted to the Department of Revenue by either:

- (1) Including it with an amended return (Form 1X) that reflects the federal adjustments, or
- (2) Mailing the copy to:

Wisconsin Department of Revenue
Audit Bureau
P.O. Box 8906
Madison, WI 53708-8906

C. Amended Returns

If you filed an amended return with the Internal Revenue Service or another state and the changes on such return affect your Wisconsin income, any credit, or tax payable, you must file an amended Wisconsin return (Form 1X) within 90 days.

D. Armed Forces Personnel

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

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

E. Homestead Credit

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

- At least 18 years old on December 31, 1999.
- A Wisconsin resident for all of 1999.
- Not claimed as a dependent on anyone's 1999 federal tax return (unless you were 62 or older on December 31, 1999).

- Not living in tax-exempt public housing for all of 1999. (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form.)
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead credit.
- Had a total household income (including wages, interest, social security, and certain other sources of income) below \$20,290 in 1999.

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or any Department of Revenue office. A copy of Schedule H, which you must complete to apply for the credit, is available at any Department of Revenue office. Schedule H is also available at many banks and libraries.

F. Farmland Preservation Credit

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own at least 35 acres of farmland in Wisconsin. If you claim homestead credit, you are not eligible for farmland preservation credit. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any Department of Revenue office. A copy of Schedule FC, which you must complete to apply for the credit, is available at any Department of Revenue office.

G. Development Zones Credits

Special tax credits may be available for persons doing business in Wisconsin development zones.

If you qualify for the development zones credit, complete Wisconsin Schedule DC. Copies of Schedule DC are available from any Department of Revenue office.

To claim development zones credit: Add the amount of your development zones credit from Schedule DC to the amount of your married couple credit which would otherwise be reported on line 24 of Form 1. Fill in the total on line 24 of Form 1. In the space to the left of line 24, write "DC."

Note If you are required to recapture development zones investment credit (see Schedule DC), add the increase in tax due to the recapture of the investment credit to the amount which would otherwise be reported on line 30 of Form 1. Write the amount of the recapture and "DC" next to line 30.

H. Historic Rehabilitation Credits

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

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Add the total amount of your historic rehabilitation credits from Schedule HR to the amount which would otherwise be reported on line 19 of Form 1. In the space above line 19, write "HR." Attach Schedule HR and the required certification to Form 1.

Exception If you are only claiming historic rehabilitation credits which are passed through from an estate or trust, partnership, or tax-

option (S) corporation, you do not have to complete Schedule HR. Add the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 to the amount which would otherwise be reported on line 19 of Form 1. In the space above line 19, write "HR/K-1." Attach a copy of Schedule K-1 to Form 1.

Note If you are required to repay all or a portion of a historic rehabilitation credit claimed in a previous year, add the amount you must repay to the amount which would otherwise be reported on line 30 of Form 1. Write the amount of the repayment and the words "Repayment – HRC" next to line 30.

I. Temporary Recycling Surcharge

The temporary recycling surcharge applies only to taxable years that end before April 1, 1999. On a 1999 Wisconsin income tax return, the surcharge can only apply if you are filing a short-period return based on a taxable year which began on or after January 1, 1999, and ended before April 1, 1999.

If you are filing a short-period 1999 return and are subject to the temporary recycling surcharge, see the instructions for the 1998 Form 1 or contact any Department of Revenue office for information on computing the surcharge. Add the amount of your surcharge to the amount that would otherwise be reported on line 30 of Form 1. Fill in the total on line 30. Write the amount of the surcharge and "Recycling Surcharge" next to line 30.

J. Death of a Taxpayer

A return for a taxpayer who died in 1999 should be filed on the same form which would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of his or her death.

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

When a surviving heir files a Form 1 claiming a refund on behalf of a person who died and the refund is larger than \$100, attach a completed Form I-804, "Claim for Decedent's Wisconsin Income Tax Refund," to the front of Form 1. You may get Form I-804 from any Department of Revenue office. If the refund is \$100 or less and you are claiming the refund, attach a note to the front of Form 1. List your name, address, social security number, relationship to the person who died, and sign the note.

The person who files the return should write "deceased" after the deceased's name in the name and address area at the top of the return. If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

If your spouse died during 1999 and you did not remarry in 1999, you can file a joint return. You can also file a joint return if your spouse died in 2000 before filing a 1999 return. A joint return should show your spouse's 1999 income before death and your income for all of 1999. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, you do not have to file the Form I-804.

For more information about the final income tax return to be filed for a deceased person or about estate tax returns which may also be required, contact any department office or call (608) 266-2772.

K. 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. Call (608) 267-1266 for more information.

1999 TAX TABLE FOR FORM 1 FILERS

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

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

This Tax Table cannot be used by taxpayers who:

- Have more than \$250 of unearned income (for example, interest income) and can be claimed as a dependent on another person's income tax return
- Are filing a short period income tax return
- Are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions

All other taxpayers must use this Tax Table.

If you cannot use this Tax Table, compute your tax by completing the "Special Tax Worksheet" which appears on page 15 of the instructions.

Example Mr. and Mrs. Smith are filing a joint return. Their Wisconsin income on line 13 of Form 1 is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status line meet is \$1,331. This is the tax amount they must write on line 14 of their return.



At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is —					
28,500	28,600	1,563	1,323	1,811	1,563
28,600	28,700	1,570	1,331	1,818	1,570
28,700	28,800	1,578	1,339	1,824	1,578
28,800	28,900	1,585	1,348	1,831	1,585
28,900	29,000	1,593	1,356	1,838	1,593

If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is —		Your tax is —				Your tax is —		Your tax is —				Your tax is —					
		6,000				9,000											
						6,000	6,100	37	0	95	0	9,000	9,100	188	0	274	106
						6,100	6,200	41	0	101	0	9,100	9,200	193	5	282	112
						6,200	6,300	46	0	106	0	9,200	9,300	199	10	290	118
						6,300	6,400	51	0	112	0	9,300	9,400	204	15	297	124
						6,400	6,500	56	0	118	0	9,400	9,500	209	20	305	129
						6,500	6,600	61	0	124	0	9,500	9,600	215	24	313	135
						6,600	6,700	65	0	129	0	9,600	9,700	220	29	320	141
						6,700	6,800	70	0	135	0	9,700	9,800	225	34	328	147
						6,800	6,900	75	0	141	0	9,800	9,900	231	39	336	153
						6,900	7,000	80	0	146	0	9,900	10,000	236	43	343	159
						7,000						10,000					
						7,000	7,100	84	0	152	0	10,000	10,100	241	48	351	164
						7,100	7,200	89	0	158	0	10,100	10,200	247	53	358	170
						7,200	7,300	94	0	164	5	10,200	10,300	252	59	366	176
						7,300	7,400	99	0	169	10	10,300	10,400	257	64	374	182
						7,400	7,500	104	0	175	14	10,400	10,500	263	70	381	188
						7,500	7,600	108	0	181	19	10,500	10,600	268	76	389	194
						7,600	7,700	113	0	186	24	10,600	10,700	273	81	397	199
						7,700	7,800	119	0	192	30	10,700	10,800	279	87	404	205
						7,800	7,900	124	0	198	36	10,800	10,900	284	93	412	211
						7,900	8,000	129	0	204	42	10,900	11,000	290	99	419	217
						8,000						11,000					
						8,000	8,100	135	0	209	48	11,000	11,100	295	104	427	223
						8,100	8,200	140	0	215	53	11,100	11,200	300	110	435	229
						8,200	8,300	145	0	221	59	11,200	11,300	306	116	442	235
						8,300	8,400	151	0	226	65	11,300	11,400	311	121	450	240
						8,400	8,500	156	0	232	71	11,400	11,500	316	127	458	246
						8,500	8,600	161	0	238	77	11,500	11,600	322	133	465	252
						8,600	8,700	167	0	244	83	11,600	11,700	327	139	473	258
						8,700	8,800	172	0	252	88	11,700	11,800	332	144	480	264
						8,800	8,900	177	0	259	94	11,800	11,900	338	150	488	270
						8,900	9,000	183	0	267	100	11,900	12,000	343	156	496	275

If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is —		Your tax is —				Your tax is —		Your tax is —				Your tax is —		Your tax is —			
12,000						18,000						24,000					
12,000	12,100	348	161	503	281	18,000	18,100	771	511	986	722	24,000	24,100	1,221	969	1,473	1,212
12,100	12,200	354	167	511	287	18,100	18,200	778	518	994	730	24,100	24,200	1,229	976	1,481	1,220
12,200	12,300	359	173	519	293	18,200	18,300	786	526	1,002	738	24,200	24,300	1,236	984	1,489	1,228
12,300	12,400	365	179	526	299	18,300	18,400	793	534	1,010	745	24,300	24,400	1,244	991	1,497	1,237
12,400	12,500	372	184	534	305	18,400	18,500	800	541	1,018	753	24,400	24,500	1,252	999	1,505	1,245
12,500	12,600	379	190	542	311	18,500	18,600	807	549	1,027	761	24,500	24,600	1,259	1,007	1,513	1,253
12,600	12,700	386	196	549	316	18,600	18,700	814	557	1,035	769	24,600	24,700	1,267	1,014	1,521	1,261
12,700	12,800	393	201	557	322	18,700	18,800	821	564	1,043	777	24,700	24,800	1,274	1,022	1,529	1,270
12,800	12,900	400	207	564	328	18,800	18,900	828	572	1,051	784	24,800	24,900	1,282	1,030	1,537	1,278
12,900	13,000	407	213	572	334	18,900	19,000	835	579	1,059	792	24,900	25,000	1,290	1,037	1,545	1,286
13,000						19,000						25,000					
13,000	13,100	415	219	581	340	19,000	19,100	843	587	1,067	800	25,000	25,100	1,297	1,045	1,554	1,295
13,100	13,200	422	224	589	346	19,100	19,200	850	595	1,075	808	25,100	25,200	1,305	1,052	1,562	1,303
13,200	13,300	429	230	597	351	19,200	19,300	857	602	1,083	816	25,200	25,300	1,312	1,060	1,570	1,311
13,300	13,400	436	236	605	357	19,300	19,400	865	610	1,091	823	25,300	25,400	1,320	1,068	1,578	1,320
13,400	13,500	443	241	613	363	19,400	19,500	873	618	1,099	831	25,400	25,500	1,327	1,075	1,586	1,327
13,500	13,600	450	247	621	371	19,500	19,600	880	625	1,108	839	25,500	25,600	1,335	1,083	1,594	1,335
13,600	13,700	457	253	629	379	19,600	19,700	888	633	1,116	847	25,600	25,700	1,343	1,091	1,602	1,343
13,700	13,800	464	259	637	386	19,700	19,800	895	640	1,124	855	25,700	25,800	1,350	1,098	1,610	1,350
13,800	13,900	472	264	645	394	19,800	19,900	903	648	1,132	863	25,800	25,900	1,358	1,106	1,618	1,358
13,900	14,000	479	270	653	402	19,900	20,000	910	656	1,140	872	25,900	26,000	1,365	1,114	1,627	1,365
14,000						20,000						26,000					
14,000	14,100	486	276	662	410	20,000	20,100	918	663	1,148	880	26,000	26,100	1,373	1,121	1,635	1,373
14,100	14,200	493	281	670	418	20,100	20,200	926	671	1,156	888	26,100	26,200	1,381	1,129	1,643	1,381
14,200	14,300	500	287	678	425	20,200	20,300	933	679	1,164	897	26,200	26,300	1,388	1,137	1,651	1,388
14,300	14,400	507	293	686	433	20,300	20,400	941	686	1,172	905	26,300	26,400	1,396	1,145	1,659	1,396
14,400	14,500	514	299	694	441	20,400	20,500	948	694	1,181	913	26,400	26,500	1,403	1,153	1,667	1,403
14,500	14,600	522	304	702	449	20,500	20,600	956	702	1,189	921	26,500	26,600	1,411	1,161	1,675	1,411
14,600	14,700	529	310	710	457	20,600	20,700	964	709	1,197	930	26,600	26,700	1,418	1,169	1,682	1,418
14,700	14,800	536	316	718	464	20,700	20,800	971	717	1,205	938	26,700	26,800	1,426	1,177	1,689	1,426
14,800	14,900	543	321	726	472	20,800	20,900	979	724	1,213	946	26,800	26,900	1,434	1,185	1,696	1,434
14,900	15,000	550	327	735	480	20,900	21,000	986	732	1,221	955	26,900	27,000	1,441	1,193	1,703	1,441
15,000						21,000						27,000					
15,000	15,100	557	333	743	488	21,000	21,100	994	740	1,229	963	27,000	27,100	1,449	1,202	1,709	1,449
15,100	15,200	564	339	751	496	21,100	21,200	1,001	747	1,237	971	27,100	27,200	1,456	1,210	1,716	1,456
15,200	15,300	571	344	759	503	21,200	21,300	1,009	755	1,245	979	27,200	27,300	1,464	1,218	1,723	1,464
15,300	15,400	579	350	767	511	21,300	21,400	1,017	763	1,254	988	27,300	27,400	1,472	1,226	1,730	1,472
15,400	15,500	586	356	775	519	21,400	21,500	1,024	770	1,262	996	27,400	27,500	1,479	1,234	1,736	1,479
15,500	15,600	593	361	783	527	21,500	21,600	1,032	778	1,270	1,004	27,500	27,600	1,487	1,242	1,743	1,487
15,600	15,700	600	367	791	535	21,600	21,700	1,039	785	1,278	1,013	27,600	27,700	1,494	1,250	1,750	1,494
15,700	15,800	607	373	799	543	21,700	21,800	1,047	793	1,286	1,021	27,700	27,800	1,502	1,258	1,757	1,502
15,800	15,900	614	379	808	550	21,800	21,900	1,055	801	1,294	1,029	27,800	27,900	1,509	1,266	1,764	1,509
15,900	16,000	621	384	816	558	21,900	22,000	1,062	808	1,302	1,038	27,900	28,000	1,517	1,275	1,770	1,517
16,000						22,000						28,000					
16,000	16,100	629	390	824	566	22,000	22,100	1,070	816	1,310	1,046	28,000	28,100	1,525	1,283	1,777	1,525
16,100	16,200	636	396	832	574	22,100	22,200	1,077	824	1,318	1,054	28,100	28,200	1,532	1,291	1,784	1,532
16,200	16,300	643	401	840	582	22,200	22,300	1,085	831	1,327	1,062	28,200	28,300	1,540	1,299	1,791	1,540
16,300	16,400	650	407	848	589	22,300	22,400	1,092	839	1,335	1,071	28,300	28,400	1,547	1,307	1,797	1,547
16,400	16,500	657	413	856	597	22,400	22,500	1,100	846	1,343	1,079	28,400	28,500	1,555	1,315	1,804	1,555
16,500	16,600	664	419	864	605	22,500	22,600	1,108	854	1,351	1,087	28,500	28,600	1,563	1,323	1,811	1,563
16,600	16,700	671	424	872	613	22,600	22,700	1,115	862	1,359	1,096	28,600	28,700	1,570	1,331	1,818	1,570
16,700	16,800	679	430	881	621	22,700	22,800	1,123	869	1,367	1,104	28,700	28,800	1,578	1,339	1,824	1,578
16,800	16,900	686	436	889	628	22,800	22,900	1,130	877	1,375	1,112	28,800	28,900	1,585	1,348	1,831	1,585
16,900	17,000	693	441	897	636	22,900	23,000	1,138	885	1,383	1,120	28,900	29,000	1,593	1,356	1,838	1,593
17,000						23,000						29,000					
17,000	17,100	700	447	905	644	23,000	23,100	1,146	892	1,391	1,129	29,000	29,100	1,600	1,364	1,845	1,600
17,100	17,200	707	453	913	652	23,100	23,200	1,153	900	1,400	1,137	29,100	29,200	1,608	1,372	1,852	1,608
17,200	17,300	714	459	921	660	23,200	23,300	1,161	908	1,408	1,145	29,200	29,300	1,616	1,380	1,858	1,616
17,300	17,400	721	464	929	667	23,300	23,400	1,168	915	1,416	1,154	29,300	29,400	1,623	1,388	1,865	1,623
17,400	17,500	728	470	937	675	23,400	23,500	1,176	923	1,424	1,162	29,400	29,500	1,631	1,396	1,872	1,631
17,500	17,600	736	476	945	683	23,500	23,600	1,183	930	1,432	1,170	29,500	29,600	1,638	1,404	1,879	1,638
17,600	17,700	743	481	954	691	23,600	23,700	1,191	938	1,440	1,179	29,600	29,700	1,646	1,412	1,885	1,646
17,700	17,800	750	488	962	699	23,700	23,800	1,199	946	1,448	1,187	29,700	29,800	1,654	1,421	1,892	1,654
17,800	17,900	757	496	970	706	23,800	23,900	1,206	953	1,456	1,195	29,800	29,900	1,661	1,429	1,899	1,661
17,900	18,000	764	503	978	714	23,900	24,000	1,214	961	1,464	1,203	29,900	30,000	1,669	1,437	1,906	1,669

If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is —		Your tax is —				Your tax is —		Your tax is —				Your tax is —		Your tax is —			
30,000						36,000						42,000					
30,000	30,100	1,676	1,445	1,912	1,676	36,000	36,100	2,131	1,931	2,319	2,131	42,000	42,100	2,586	2,418	2,725	2,586
30,100	30,200	1,684	1,453	1,919	1,684	36,100	36,200	2,139	1,940	2,325	2,139	42,100	42,200	2,594	2,426	2,732	2,594
30,200	30,300	1,691	1,461	1,926	1,691	36,200	36,300	2,146	1,948	2,332	2,146	42,200	42,300	2,601	2,434	2,738	2,601
30,300	30,400	1,699	1,469	1,933	1,699	36,300	36,400	2,154	1,956	2,339	2,154	42,300	42,400	2,609	2,442	2,745	2,609
30,400	30,500	1,707	1,477	1,940	1,707	36,400	36,500	2,162	1,964	2,346	2,162	42,400	42,500	2,616	2,450	2,752	2,616
30,500	30,600	1,714	1,485	1,946	1,714	36,500	36,600	2,169	1,972	2,353	2,169	42,500	42,600	2,624	2,458	2,759	2,624
30,600	30,700	1,722	1,494	1,953	1,722	36,600	36,700	2,177	1,980	2,359	2,177	42,600	42,700	2,632	2,467	2,765	2,632
30,700	30,800	1,729	1,502	1,960	1,729	36,700	36,800	2,184	1,988	2,366	2,184	42,700	42,800	2,639	2,475	2,772	2,639
30,800	30,900	1,737	1,510	1,967	1,737	36,800	36,900	2,192	1,996	2,373	2,192	42,800	42,900	2,647	2,483	2,779	2,647
30,900	31,000	1,745	1,518	1,973	1,745	36,900	37,000	2,199	2,004	2,380	2,199	42,900	43,000	2,654	2,491	2,786	2,654
31,000						37,000						43,000					
31,000	31,100	1,752	1,526	1,980	1,752	37,000	37,100	2,207	2,012	2,386	2,207	43,000	43,100	2,662	2,499	2,793	2,662
31,100	31,200	1,760	1,534	1,987	1,760	37,100	37,200	2,215	2,021	2,393	2,215	43,100	43,200	2,670	2,507	2,799	2,670
31,200	31,300	1,767	1,542	1,994	1,767	37,200	37,300	2,222	2,029	2,400	2,222	43,200	43,300	2,677	2,515	2,806	2,677
31,300	31,400	1,775	1,550	2,000	1,775	37,300	37,400	2,230	2,037	2,407	2,230	43,300	43,400	2,685	2,523	2,813	2,685
31,400	31,500	1,782	1,558	2,007	1,782	37,400	37,500	2,237	2,045	2,413	2,237	43,400	43,500	2,692	2,531	2,820	2,692
31,500	31,600	1,790	1,566	2,014	1,790	37,500	37,600	2,245	2,053	2,420	2,245	43,500	43,600	2,700	2,540	2,826	2,700
31,600	31,700	1,798	1,575	2,021	1,798	37,600	37,700	2,253	2,061	2,427	2,253	43,600	43,700	2,707	2,548	2,833	2,707
31,700	31,800	1,805	1,583	2,028	1,805	37,700	37,800	2,260	2,069	2,434	2,260	43,700	43,800	2,715	2,556	2,840	2,715
31,800	31,900	1,813	1,591	2,034	1,813	37,800	37,900	2,268	2,077	2,441	2,268	43,800	43,900	2,723	2,564	2,847	2,723
31,900	32,000	1,820	1,599	2,041	1,820	37,900	38,000	2,275	2,085	2,447	2,275	43,900	44,000	2,730	2,572	2,853	2,730
32,000						38,000						44,000					
32,000	32,100	1,828	1,607	2,048	1,828	38,000	38,100	2,283	2,094	2,454	2,283	44,000	44,100	2,738	2,580	2,860	2,738
32,100	32,200	1,836	1,615	2,055	1,836	38,100	38,200	2,290	2,102	2,461	2,290	44,100	44,200	2,745	2,588	2,867	2,745
32,200	32,300	1,843	1,623	2,061	1,843	38,200	38,300	2,298	2,110	2,468	2,298	44,200	44,300	2,753	2,596	2,874	2,753
32,300	32,400	1,851	1,631	2,068	1,851	38,300	38,400	2,306	2,118	2,474	2,306	44,300	44,400	2,761	2,604	2,881	2,761
32,400	32,500	1,858	1,639	2,075	1,858	38,400	38,500	2,313	2,126	2,481	2,313	44,400	44,500	2,768	2,613	2,887	2,768
32,500	32,600	1,866	1,648	2,082	1,866	38,500	38,600	2,321	2,134	2,488	2,321	44,500	44,600	2,776	2,621	2,894	2,776
32,600	32,700	1,873	1,656	2,088	1,873	38,600	38,700	2,328	2,142	2,495	2,328	44,600	44,700	2,783	2,629	2,901	2,783
32,700	32,800	1,881	1,664	2,095	1,881	38,700	38,800	2,336	2,150	2,501	2,336	44,700	44,800	2,791	2,637	2,908	2,791
32,800	32,900	1,889	1,672	2,102	1,889	38,800	38,900	2,344	2,158	2,508	2,344	44,800	44,900	2,798	2,645	2,914	2,798
32,900	33,000	1,896	1,680	2,109	1,896	38,900	39,000	2,351	2,167	2,515	2,351	44,900	45,000	2,806	2,653	2,921	2,806
33,000						39,000						45,000					
33,000	33,100	1,904	1,688	2,116	1,904	39,000	39,100	2,359	2,175	2,522	2,359	45,000	45,100	2,814	2,661	2,928	2,814
33,100	33,200	1,911	1,696	2,122	1,911	39,100	39,200	2,366	2,183	2,529	2,366	45,100	45,200	2,821	2,669	2,935	2,821
33,200	33,300	1,919	1,704	2,129	1,919	39,200	39,300	2,374	2,191	2,535	2,374	45,200	45,300	2,829	2,677	2,942	2,829
33,300	33,400	1,926	1,712	2,136	1,926	39,300	39,400	2,381	2,199	2,542	2,381	45,300	45,400	2,836	2,686	2,948	2,836
33,400	33,500	1,934	1,721	2,143	1,934	39,400	39,500	2,389	2,207	2,549	2,389	45,400	45,500	2,844	2,694	2,955	2,844
33,500	33,600	1,942	1,729	2,149	1,942	39,500	39,600	2,397	2,215	2,556	2,397	45,500	45,600	2,852	2,702	2,962	2,852
33,600	33,700	1,949	1,737	2,156	1,949	39,600	39,700	2,404	2,223	2,562	2,404	45,600	45,700	2,859	2,710	2,969	2,859
33,700	33,800	1,957	1,745	2,163	1,957	39,700	39,800	2,412	2,231	2,569	2,412	45,700	45,800	2,867	2,718	2,975	2,867
33,800	33,900	1,964	1,753	2,170	1,964	39,800	39,900	2,419	2,240	2,576	2,419	45,800	45,900	2,874	2,726	2,982	2,874
33,900	34,000	1,972	1,761	2,176	1,972	39,900	40,000	2,427	2,248	2,583	2,427	45,900	46,000	2,882	2,734	2,989	2,882
34,000						40,000						46,000					
34,000	34,100	1,980	1,769	2,183	1,980	40,000	40,100	2,435	2,256	2,589	2,435	46,000	46,100	2,889	2,742	2,996	2,889
34,100	34,200	1,987	1,777	2,190	1,987	40,100	40,200	2,442	2,264	2,596	2,442	46,100	46,200	2,897	2,750	3,002	2,897
34,200	34,300	1,995	1,785	2,197	1,995	40,200	40,300	2,450	2,272	2,603	2,450	46,200	46,300	2,905	2,759	3,009	2,905
34,300	34,400	2,002	1,794	2,204	2,002	40,300	40,400	2,457	2,280	2,610	2,457	46,300	46,400	2,912	2,767	3,016	2,912
34,400	34,500	2,010	1,802	2,210	2,010	40,400	40,500	2,465	2,288	2,617	2,465	46,400	46,500	2,920	2,775	3,023	2,920
34,500	34,600	2,017	1,810	2,217	2,017	40,500	40,600	2,472	2,296	2,623	2,472	46,500	46,600	2,927	2,783	3,030	2,927
34,600	34,700	2,025	1,818	2,224	2,025	40,600	40,700	2,480	2,304	2,630	2,480	46,600	46,700	2,935	2,791	3,036	2,935
34,700	34,800	2,033	1,826	2,231	2,033	40,700	40,800	2,488	2,313	2,637	2,488	46,700	46,800	2,943	2,799	3,043	2,943
34,800	34,900	2,040	1,834	2,237	2,040	40,800	40,900	2,495	2,321	2,644	2,495	46,800	46,900	2,950	2,807	3,050	2,950
34,900	35,000	2,048	1,842	2,244	2,048	40,900	41,000	2,503	2,329	2,650	2,503	46,900	47,000	2,958	2,815	3,057	2,958
35,000						41,000						47,000					
35,000	35,100	2,055	1,850	2,251	2,055	41,000	41,100	2,510	2,337	2,657	2,510	47,000	47,100	2,965	2,823	3,063	2,965
35,100	35,200	2,063	1,858	2,258	2,063	41,100	41,200	2,518	2,345	2,664	2,518	47,100	47,200	2,973	2,831	3,070	2,973
35,200	35,300	2,071	1,867	2,265	2,071	41,200	41,300	2,525	2,353	2,671	2,525	47,200	47,300	2,980	2,840	3,077	2,980
35,300	35,400	2,078	1,875	2,271	2,078	41,300	41,400	2,533	2,361	2,677	2,533	47,300	47,400	2,988	2,848	3,084	2,988
35,400	35,500	2,086	1,883	2,278	2,086	41,400	41,500	2,541	2,369	2,684	2,541	47,400	47,500	2,996	2,856	3,090	2,996
35,500	35,600	2,093	1,891	2,285	2,093	41,500	41,600	2,548	2,377	2,691	2,548	47,500	47,600	3,003	2,864	3,097	3,003
35,600	35,700	2,101	1,899	2,292	2,101	41,600	41,700	2,556	2,385	2,698	2,556	47,600	47,700	3,011	2,872	3,104	3,011
35,700	35,800	2,108	1,907	2,298	2,108	41,700	41,800	2,563	2,394	2,705	2,563	47,700	47,800	3,018	2,880	3,111	3,018

If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is —		Your tax is —				Your tax is —		Your tax is —				Your tax is —		Your tax is —			
48,000						54,000						60,000					
48,000	48,100	3,041	2,904	3,131	3,041	54,000	54,100	3,476	3,391	3,537	3,476	60,000	60,100	3,883	3,822	3,943	3,883
48,100	48,200	3,049	2,913	3,138	3,049	54,100	54,200	3,483	3,399	3,544	3,483	60,100	60,200	3,889	3,828	3,950	3,889
48,200	48,300	3,056	2,921	3,145	3,056	54,200	54,300	3,490	3,407	3,551	3,490	60,200	60,300	3,896	3,835	3,957	3,896
48,300	48,400	3,064	2,929	3,151	3,064	54,300	54,400	3,497	3,415	3,558	3,497	60,300	60,400	3,903	3,842	3,964	3,903
48,400	48,500	3,071	2,937	3,158	3,071	54,400	54,500	3,503	3,423	3,564	3,503	60,400	60,500	3,910	3,849	3,971	3,910
48,500	48,600	3,079	2,945	3,165	3,079	54,500	54,600	3,510	3,432	3,571	3,510	60,500	60,600	3,916	3,855	3,977	3,916
48,600	48,700	3,087	2,953	3,172	3,087	54,600	54,700	3,517	3,440	3,578	3,517	60,600	60,700	3,923	3,862	3,984	3,923
48,700	48,800	3,094	2,961	3,178	3,094	54,700	54,800	3,524	3,448	3,585	3,524	60,700	60,800	3,930	3,869	3,991	3,930
48,800	48,900	3,102	2,969	3,185	3,102	54,800	54,900	3,530	3,456	3,591	3,530	60,800	60,900	3,937	3,876	3,998	3,937
48,900	49,000	3,109	2,977	3,192	3,109	54,900	55,000	3,537	3,464	3,598	3,537	60,900	61,000	3,943	3,882	4,004	3,943
49,000						55,000						61,000					
49,000	49,100	3,117	2,986	3,199	3,117	55,000	55,100	3,544	3,472	3,605	3,544	61,000	61,100	3,950	3,889	4,011	3,950
49,100	49,200	3,125	2,994	3,206	3,125	55,100	55,200	3,551	3,480	3,612	3,551	61,100	61,200	3,957	3,896	4,018	3,957
49,200	49,300	3,132	3,002	3,212	3,132	55,200	55,300	3,558	3,488	3,619	3,558	61,200	61,300	3,964	3,903	4,025	3,964
49,300	49,400	3,140	3,010	3,219	3,140	55,300	55,400	3,564	3,496	3,625	3,564	61,300	61,400	3,971	3,910	4,031	3,971
49,400	49,500	3,147	3,018	3,226	3,147	55,400	55,500	3,571	3,505	3,632	3,571	61,400	61,500	3,977	3,916	4,038	3,977
49,500	49,600	3,155	3,026	3,233	3,155	55,500	55,600	3,578	3,513	3,639	3,578	61,500	61,600	3,984	3,923	4,045	3,984
49,600	49,700	3,162	3,034	3,239	3,162	55,600	55,700	3,585	3,521	3,646	3,585	61,600	61,700	3,991	3,930	4,052	3,991
49,700	49,800	3,170	3,042	3,246	3,170	55,700	55,800	3,591	3,529	3,652	3,591	61,700	61,800	3,998	3,937	4,059	3,998
49,800	49,900	3,178	3,050	3,253	3,178	55,800	55,900	3,598	3,537	3,659	3,598	61,800	61,900	4,004	3,943	4,065	4,004
49,900	50,000	3,185	3,059	3,260	3,185	55,900	56,000	3,605	3,544	3,666	3,605	61,900	62,000	4,011	3,950	4,072	4,011
50,000						56,000						62,000					
50,000	50,100	3,193	3,067	3,266	3,193	56,000	56,100	3,612	3,551	3,673	3,612	62,000	62,100	4,018	3,957	4,079	4,018
50,100	50,200	3,200	3,075	3,273	3,200	56,100	56,200	3,618	3,558	3,679	3,618	62,100	62,200	4,025	3,964	4,086	4,025
50,200	50,300	3,208	3,083	3,280	3,208	56,200	56,300	3,625	3,564	3,686	3,625	62,200	62,300	4,031	3,970	4,092	4,031
50,300	50,400	3,215	3,091	3,287	3,215	56,300	56,400	3,632	3,571	3,693	3,632	62,300	62,400	4,038	3,977	4,099	4,038
50,400	50,500	3,223	3,099	3,294	3,223	56,400	56,500	3,639	3,578	3,700	3,639	62,400	62,500	4,045	3,984	4,106	4,045
50,500	50,600	3,231	3,107	3,300	3,231	56,500	56,600	3,646	3,585	3,707	3,646	62,500	62,600	4,052	3,991	4,113	4,052
50,600	50,700	3,238	3,115	3,307	3,238	56,600	56,700	3,652	3,591	3,713	3,652	62,600	62,700	4,059	3,998	4,119	4,059
50,700	50,800	3,246	3,123	3,314	3,246	56,700	56,800	3,659	3,598	3,720	3,659	62,700	62,800	4,065	4,004	4,126	4,065
50,800	50,900	3,253	3,132	3,321	3,253	56,800	56,900	3,666	3,605	3,727	3,666	62,800	62,900	4,072	4,011	4,133	4,072
50,900	51,000	3,261	3,140	3,327	3,261	56,900	57,000	3,673	3,612	3,734	3,673	62,900	63,000	4,079	4,018	4,140	4,079
51,000						57,000						63,000					
51,000	51,100	3,269	3,148	3,334	3,269	57,000	57,100	3,679	3,618	3,740	3,679	63,000	63,100	4,086	4,025	4,147	4,086
51,100	51,200	3,276	3,156	3,341	3,276	57,100	57,200	3,686	3,625	3,747	3,686	63,100	63,200	4,092	4,031	4,153	4,092
51,200	51,300	3,284	3,164	3,348	3,284	57,200	57,300	3,693	3,632	3,754	3,693	63,200	63,300	4,099	4,038	4,160	4,099
51,300	51,400	3,291	3,172	3,354	3,291	57,300	57,400	3,700	3,639	3,761	3,700	63,300	63,400	4,106	4,045	4,167	4,106
51,400	51,500	3,299	3,180	3,361	3,299	57,400	57,500	3,706	3,646	3,767	3,706	63,400	63,500	4,113	4,052	4,174	4,113
51,500	51,600	3,306	3,188	3,368	3,306	57,500	57,600	3,713	3,652	3,774	3,713	63,500	63,600	4,119	4,058	4,180	4,119
51,600	51,700	3,314	3,196	3,375	3,314	57,600	57,700	3,720	3,659	3,781	3,720	63,600	63,700	4,126	4,065	4,187	4,126
51,700	51,800	3,321	3,205	3,382	3,321	57,700	57,800	3,727	3,666	3,788	3,727	63,700	63,800	4,133	4,072	4,194	4,133
51,800	51,900	3,327	3,213	3,388	3,327	57,800	57,900	3,734	3,673	3,795	3,734	63,800	63,900	4,140	4,079	4,201	4,140
51,900	52,000	3,334	3,221	3,395	3,334	57,900	58,000	3,740	3,679	3,801	3,740	63,900	64,000	4,147	4,086	4,207	4,147
52,000						58,000						64,000					
52,000	52,100	3,341	3,229	3,402	3,341	58,000	58,100	3,747	3,686	3,808	3,747	64,000	64,100	4,153	4,092	4,214	4,153
52,100	52,200	3,348	3,237	3,409	3,348	58,100	58,200	3,754	3,693	3,815	3,754	64,100	64,200	4,160	4,099	4,221	4,160
52,200	52,300	3,354	3,245	3,415	3,354	58,200	58,300	3,761	3,700	3,822	3,761	64,200	64,300	4,167	4,106	4,228	4,167
52,300	52,400	3,361	3,253	3,422	3,361	58,300	58,400	3,767	3,706	3,828	3,767	64,300	64,400	4,174	4,113	4,235	4,174
52,400	52,500	3,368	3,261	3,429	3,368	58,400	58,500	3,774	3,713	3,835	3,774	64,400	64,500	4,180	4,119	4,241	4,180
52,500	52,600	3,375	3,269	3,436	3,375	58,500	58,600	3,781	3,720	3,842	3,781	64,500	64,600	4,187	4,126	4,248	4,187
52,600	52,700	3,382	3,277	3,442	3,382	58,600	58,700	3,788	3,727	3,849	3,788	64,600	64,700	4,194	4,133	4,255	4,194
52,700	52,800	3,388	3,286	3,449	3,388	58,700	58,800	3,794	3,734	3,855	3,794	64,700	64,800	4,201	4,140	4,262	4,201
52,800	52,900	3,395	3,294	3,456	3,395	58,800	58,900	3,801	3,740	3,862	3,801	64,800	64,900	4,207	4,147	4,268	4,207
52,900	53,000	3,402	3,302	3,463	3,402	58,900	59,000	3,808	3,747	3,869	3,808	64,900	65,000	4,214	4,153	4,275	4,214
53,000						59,000						65,000					
53,000	53,100	3,409	3,310	3,470	3,409	59,000	59,100	3,815	3,754	3,876	3,815	65,000	65,100	4,221	4,160	4,282	4,221
53,100	53,200	3,415	3,318	3,476	3,415	59,100	59,200	3,822	3,761	3,883	3,822	65,100	65,200	4,228	4,167	4,289	4,228
53,200	53,300	3,422	3,326	3,483	3,422	59,200	59,300	3,828	3,767	3,889	3,828	65,200	65,300	4,235	4,174	4,296	4,235
53,300	53,400	3,429	3,334	3,490	3,429	59,300	59,400	3,835	3,774	3,896	3,835	65,300	65,400	4,241	4,180	4,302	4,241
53,400	53,500	3,436	3,342	3,497	3,436	59,400	59,500	3,842	3,781	3,903	3,842	65,400	65,500	4,248	4,187	4,309	4,248
53,500	53,600	3,442	3,350	3,503	3,442	59,500	59,600	3,849	3,788	3,910	3,849	65,500	65,600	4,255	4,194	4,316	4,255
53,600	53,700	3,449	3,359	3,510	3,449	59,600	59,700	3,855	3,794	3,916	3,855	65,600	65,700	4,262	4,201	4,323	4,262
53,700	53,800	3,456	3,367	3,517	3,456	59,700	59,800	3,862	3,801	3,923	3,862	65,700	65,800	4,268	4,207	4,329	4,268
53,800	53,900	3,463	3,375	3,524	3,463	59,800	59,900	3,869	3,808	3,930	3,869	65,8					

If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —				If line 13 (Wisconsin income) is —		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is —		Your tax is —				Your tax is —		Your tax is —				Your tax is —		Your tax is —			
66,000						72,000						78,000					
66,000	66,100	4,289	4,228	4,350	4,289	72,000	72,100	4,695	4,634	4,756	4,695	78,000	78,100	5,101	5,040	5,162	5,101
66,100	66,200	4,295	4,235	4,356	4,295	72,100	72,200	4,702	4,641	4,763	4,702	78,100	78,200	5,108	5,047	5,169	5,108
66,200	66,300	4,302	4,241	4,363	4,302	72,200	72,300	4,708	4,647	4,769	4,708	78,200	78,300	5,115	5,054	5,176	5,115
66,300	66,400	4,309	4,248	4,370	4,309	72,300	72,400	4,715	4,654	4,776	4,715	78,300	78,400	5,121	5,060	5,182	5,121
66,400	66,500	4,316	4,255	4,377	4,316	72,400	72,500	4,722	4,661	4,783	4,722	78,400	78,500	5,128	5,067	5,189	5,128
66,500	66,600	4,323	4,262	4,384	4,323	72,500	72,600	4,729	4,668	4,790	4,729	78,500	78,600	5,135	5,074	5,196	5,135
66,600	66,700	4,329	4,268	4,390	4,329	72,600	72,700	4,736	4,675	4,796	4,736	78,600	78,700	5,142	5,081	5,203	5,142
66,700	66,800	4,336	4,275	4,397	4,336	72,700	72,800	4,742	4,681	4,803	4,742	78,700	78,800	5,148	5,088	5,209	5,148
66,800	66,900	4,343	4,282	4,404	4,343	72,800	72,900	4,749	4,688	4,810	4,749	78,800	78,900	5,155	5,094	5,216	5,155
66,900	67,000	4,350	4,289	4,411	4,350	72,900	73,000	4,756	4,695	4,817	4,756	78,900	79,000	5,162	5,101	5,223	5,162
67,000						73,000						79,000					
67,000	67,100	4,356	4,295	4,417	4,356	73,000	73,100	4,763	4,702	4,824	4,763	79,000	79,100	5,169	5,108	5,230	5,169
67,100	67,200	4,363	4,302	4,424	4,363	73,100	73,200	4,769	4,708	4,830	4,769	79,100	79,200	5,176	5,115	5,237	5,176
67,200	67,300	4,370	4,309	4,431	4,370	73,200	73,300	4,776	4,715	4,837	4,776	79,200	79,300	5,182	5,121	5,243	5,182
67,300	67,400	4,377	4,316	4,438	4,377	73,300	73,400	4,783	4,722	4,844	4,783	79,300	79,400	5,189	5,128	5,250	5,189
67,400	67,500	4,383	4,323	4,444	4,383	73,400	73,500	4,790	4,729	4,851	4,790	79,400	79,500	5,196	5,135	5,257	5,196
67,500	67,600	4,390	4,329	4,451	4,390	73,500	73,600	4,796	4,735	4,857	4,796	79,500	79,600	5,203	5,142	5,264	5,203
67,600	67,700	4,397	4,336	4,458	4,397	73,600	73,700	4,803	4,742	4,864	4,803	79,600	79,700	5,209	5,148	5,270	5,209
67,700	67,800	4,404	4,343	4,465	4,404	73,700	73,800	4,810	4,749	4,871	4,810	79,700	79,800	5,216	5,155	5,277	5,216
67,800	67,900	4,411	4,350	4,472	4,411	73,800	73,900	4,817	4,756	4,878	4,817	79,800	79,900	5,223	5,162	5,284	5,223
67,900	68,000	4,417	4,356	4,478	4,417	73,900	74,000	4,824	4,763	4,884	4,824	79,900	80,000	5,230	5,169	5,291	5,230
68,000						74,000						80,000					
68,000	68,100	4,424	4,363	4,485	4,424	74,000	74,100	4,830	4,769	4,891	4,830	80,000	or more	5,233	5,172	5,294	5,233
68,100	68,200	4,431	4,370	4,492	4,431	74,100	74,200	4,837	4,776	4,898	4,837	plus 6.77% of taxable income over \$80,000					
68,200	68,300	4,438	4,377	4,499	4,438	74,200	74,300	4,844	4,783	4,905	4,844						
68,300	68,400	4,444	4,383	4,505	4,444	74,300	74,400	4,851	4,790	4,912	4,851						
68,400	68,500	4,451	4,390	4,512	4,451	74,400	74,500	4,857	4,796	4,918	4,857						
68,500	68,600	4,458	4,397	4,519	4,458	74,500	74,600	4,864	4,803	4,925	4,864						
68,600	68,700	4,465	4,404	4,526	4,465	74,600	74,700	4,871	4,810	4,932	4,871						
68,700	68,800	4,471	4,411	4,532	4,471	74,700	74,800	4,878	4,817	4,939	4,878						
68,800	68,900	4,478	4,417	4,539	4,478	74,800	74,900	4,884	4,824	4,945	4,884						
68,900	69,000	4,485	4,424	4,546	4,485	74,900	75,000	4,891	4,830	4,952	4,891						
69,000						75,000											
69,000	69,100	4,492	4,431	4,553	4,492	75,000	75,100	4,898	4,837	4,959	4,898						
69,100	69,200	4,499	4,438	4,560	4,499	75,100	75,200	4,905	4,844	4,966	4,905						
69,200	69,300	4,505	4,444	4,566	4,505	75,200	75,300	4,912	4,851	4,973	4,912						
69,300	69,400	4,512	4,451	4,573	4,512	75,300	75,400	4,918	4,857	4,979	4,918						
69,400	69,500	4,519	4,458	4,580	4,519	75,400	75,500	4,925	4,864	4,986	4,925						
69,500	69,600	4,526	4,465	4,587	4,526	75,500	75,600	4,932	4,871	4,993	4,932						
69,600	69,700	4,532	4,471	4,593	4,532	75,600	75,700	4,939	4,878	5,000	4,939						
69,700	69,800	4,539	4,478	4,600	4,539	75,700	75,800	4,945	4,884	5,006	4,945						
69,800	69,900	4,546	4,485	4,607	4,546	75,800	75,900	4,952	4,891	5,013	4,952						
69,900	70,000	4,553	4,492	4,614	4,553	75,900	76,000	4,959	4,898	5,020	4,959						
70,000						76,000											
70,000	70,100	4,560	4,499	4,620	4,560	76,000	76,100	4,966	4,905	5,027	4,966						
70,100	70,200	4,566	4,505	4,627	4,566	76,100	76,200	4,972	4,912	5,033	4,972						
70,200	70,300	4,573	4,512	4,634	4,573	76,200	76,300	4,979	4,918	5,040	4,979						
70,300	70,400	4,580	4,519	4,641	4,580	76,300	76,400	4,986	4,925	5,047	4,986						
70,400	70,500	4,587	4,526	4,648	4,587	76,400	76,500	4,993	4,932	5,054	4,993						
70,500	70,600	4,593	4,532	4,654	4,593	76,500	76,600	5,000	4,939	5,061	5,000						
70,600	70,700	4,600	4,539	4,661	4,600	76,600	76,700	5,006	4,945	5,067	5,006						
70,700	70,800	4,607	4,546	4,668	4,607	76,700	76,800	5,013	4,952	5,074	5,013						
70,800	70,900	4,614	4,553	4,675	4,614	76,800	76,900	5,020	4,959	5,081	5,020						
70,900	71,000	4,620	4,559	4,681	4,620	76,900	77,000	5,027	4,966	5,088	5,027						
71,000						77,000											
71,000	71,100	4,627	4,566	4,688	4,627	77,000	77,100	5,033	4,972	5,094	5,033						
71,100	71,200	4,634	4,573	4,695	4,634	77,100	77,200	5,040	4,979	5,101	5,040						
71,200	71,300	4,641	4,580	4,702	4,641	77,200	77,300	5,047	4,986	5,108	5,047						
71,300	71,400	4,648	4,587	4,708	4,648	77,300	77,400	5,054	4,993	5,115	5,054						
71,400	71,500	4,654	4,593	4,715	4,654	77,400	77,500	5,060	5,000	5,121	5,060						
71,500	71,600	4,661	4,600	4,722	4,661	77,500	77,600	5,067	5,006	5,128	5,067						
71,600	71,700	4,668	4,607	4,729	4,668	77,600	77,700	5,074	5,013	5,135	5,074						
71,700	71,800	4,675	4,614	4,736	4,675	77,700	77,800	5,081	5,020	5,142	5,081						
71,800	71,900	4,681	4,620	4,742	4,681	77,800	77,900	5,088	5,027	5,149	5,088						
71,900	72,000	4,688	4,627	4,749	4,688	77,900	78,000	5,094	5,033	5,155	5,094						

1999 Standard Deduction Table

IMPORTANT – This standard deduction table should only be used by the two groups of taxpayers identified below. Other taxpayers should not use this table. Use this standard deduction table **only** if you:

- Are completing Schedule 1 on page 3 of Form 1 to compute an itemized deduction credit, or
- Have more than \$250 of unearned income (for example, interest income) and can be claimed as a dependent on another person's income tax return.

If your income (line 13 of Form 1) is–		And you are–				If your income (line 13 of Form 1) is–		And you are–				If your income (line 13 of Form 1) is–		And you are–			
		Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your standard deduction is–				At least	But less than	Your standard deduction is–				At least	But less than	Your standard deduction is–			
0	4,830	5,280	9,040	4,300	7,150	22,000	22,500	3,524	6,649	855	3,856	40,000	40,500	1,364	3,089	0	1,364
4,830	5,000	5,280	9,040	4,283	7,150	22,500	23,000	3,464	6,550	756	3,743	40,500	41,000	1,304	2,990	0	1,304
5,000	5,500	5,280	9,040	4,217	7,150	23,000	23,500	3,404	6,451	657	3,631	41,000	41,500	1,244	2,891	0	1,244
5,500	6,000	5,280	9,040	4,118	7,150	23,500	24,000	3,344	6,352	558	3,518	41,500	42,000	1,184	2,792	0	1,184
6,000	6,500	5,280	9,040	4,019	7,150	24,000	24,500	3,284	6,253	459	3,406	42,000	42,500	1,124	2,693	0	1,124
6,500	7,000	5,280	9,040	3,920	7,150	24,500	25,000	3,224	6,154	360	3,293	42,500	43,000	1,064	2,594	0	1,064
7,000	7,500	5,280	9,040	3,821	7,150	25,000	25,500	3,164	6,056	261	3,181	43,000	43,500	1,004	2,495	0	1,004
7,500	8,000	5,264	9,040	3,722	7,121	25,500	26,000	3,104	5,957	162	3,104	43,500	44,000	944	2,397	0	944
8,000	8,500	5,204	9,040	3,624	7,008	26,000	26,500	3,044	5,858	64	3,044	44,000	44,500	884	2,298	0	884
8,500	9,000	5,144	9,040	3,525	6,896	26,500	27,000	2,984	5,759	0	2,984	44,500	45,000	824	2,199	0	824
9,000	9,500	5,084	9,040	3,426	6,783	27,000	27,500	2,924	5,660	0	2,924	45,000	45,500	764	2,100	0	764
9,500	10,000	5,024	9,040	3,327	6,670	27,500	28,000	2,864	5,561	0	2,864	45,500	46,000	704	2,001	0	704
10,000	10,500	4,964	9,022	3,228	6,558	28,000	28,500	2,804	5,462	0	2,804	46,000	46,500	644	1,902	0	644
10,500	11,000	4,904	8,923	3,129	6,445	28,500	29,000	2,744	5,363	0	2,744	46,500	47,000	584	1,803	0	584
11,000	11,500	4,844	8,824	3,030	6,333	29,000	29,500	2,684	5,264	0	2,684	47,000	47,500	524	1,704	0	524
11,500	12,000	4,784	8,726	2,931	6,220	29,500	30,000	2,624	5,165	0	2,624	47,500	48,000	464	1,605	0	464
12,000	12,500	4,724	8,627	2,832	6,108	30,000	30,500	2,564	5,067	0	2,564	48,000	48,500	404	1,507	0	404
12,500	13,000	4,664	8,528	2,734	5,995	30,500	31,000	2,504	4,968	0	2,504	48,500	49,000	344	1,408	0	344
13,000	13,500	4,604	8,429	2,635	5,882	31,000	31,500	2,444	4,869	0	2,444	49,000	49,500	284	1,309	0	284
13,500	14,000	4,544	8,330	2,536	5,770	31,500	32,000	2,384	4,770	0	2,384	49,500	50,000	224	1,210	0	224
14,000	14,500	4,484	8,231	2,437	5,657	32,000	32,500	2,324	4,671	0	2,324	50,000	50,500	164	1,111	0	164
14,500	15,000	4,424	8,132	2,338	5,545	32,500	33,000	2,264	4,572	0	2,264	50,500	51,000	104	1,012	0	104
15,000	15,500	4,364	8,033	2,239	5,432	33,000	33,500	2,204	4,473	0	2,204	51,000	51,500	44	913	0	44
15,500	16,000	4,304	7,934	2,140	5,320	33,500	34,000	2,144	4,374	0	2,144	51,500	52,000	0	814	0	0
16,000	16,500	4,244	7,836	2,041	5,207	34,000	34,500	2,084	4,275	0	2,084	52,000	52,500	0	715	0	0
16,500	17,000	4,184	7,737	1,942	5,094	34,500	35,000	2,024	4,177	0	2,024	52,500	53,000	0	617	0	0
17,000	17,500	4,124	7,638	1,844	4,982	35,000	35,500	1,964	4,078	0	1,964	53,000	53,500	0	518	0	0
17,500	18,000	4,064	7,539	1,745	4,869	35,500	36,000	1,904	3,979	0	1,904	53,500	54,000	0	419	0	0
18,000	18,500	4,004	7,440	1,646	4,757	36,000	36,500	1,844	3,880	0	1,844	54,000	54,500	0	320	0	0
18,500	19,000	3,944	7,341	1,547	4,644	36,500	37,000	1,784	3,781	0	1,784	54,500	55,000	0	221	0	0
19,000	19,500	3,884	7,242	1,448	4,532	37,000	37,500	1,724	3,682	0	1,724	55,000	55,500	0	122	0	0
19,500	20,000	3,824	7,143	1,349	4,419	37,500	38,000	1,664	3,583	0	1,664	55,500	55,867	0	36	0	0
20,000	20,500	3,764	7,044	1,250	4,306	38,000	38,500	1,604	3,484	0	1,604	55,867	or more	0	0	0	0
20,500	21,000	3,704	6,946	1,151	4,194	38,500	39,000	1,544	3,385	0	1,544						
21,000	21,500	3,644	6,847	1,052	4,081	39,000	39,500	1,484	3,287	0	1,484						
21,500	22,000	3,584	6,748	954	3,969	39,500	40,000	1,424	3,188	0	1,424						

1999 TAX RATE SCHEDULES

(Caution Not all taxpayers should use these schedules. See instructions below.)

IMPORTANT – These tax rate schedules should only be used by taxpayers who compute their tax by using the Special Tax Worksheet on page 15 of the instructions. These are the three groups of taxpayers identified below. Other taxpayers should use the Tax Table on page 24 to figure their tax.

Use these tax rate schedules only if you:

- Have more than \$250 of unearned income (for example, interest income) and can be claimed as a dependent on another person's income tax return
- Are filing a short period return
- Are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions

Schedule For Single Taxpayers and Head of Household			
LINE 7 OF THE SPECIAL TAX WORKSHEET IS:			
YOUR 1999 TAX IS:		of the amount over—	
over—	but not over—	over—	but not over—
\$ 0	\$ 7,620	.....	4.77%
7,620	15,240	\$363.47 +	6.37%
15,240	or over	848.86 +	6.77%
\$ 0	7,620	\$ 0	7,620
7,620	15,240	\$ 363.47	15,240
15,240	or over	\$ 848.86	15,240

Schedule For Married Taxpayers Filing Joint Return			
LINE 7 OF THE SPECIAL TAX WORKSHEET IS:			
YOUR 1999 TAX IS:		of the amount over—	
over—	but not over—	over—	but not over—
\$ 0	\$10,160	.....	4.77%
10,160	20,320	\$ 484.63 +	6.37%
20,320	or over	1,131.82 +	6.77%
\$ 0	10,160	\$ 0	10,160
10,160	20,320	\$ 484.63	20,320
20,320	or over	\$ 1,131.82	20,320

Schedule For Married Taxpayers Filing Separate Returns			
LINE 7 OF THE SPECIAL TAX WORKSHEET IS:			
YOUR 1999 TAX IS:		of the amount over—	
over—	but not over—	over—	but not over—
\$ 0	\$ 5,080	.....	4.77%
5,080	10,160	\$242.32 +	6.37%
10,160	or over	565.92 +	6.77%
\$ 0	5,080	\$ 0	5,080
5,080	10,160	\$ 242.32	10,160
10,160	or over	\$ 565.92	10,160

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 1999. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

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

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

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

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

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

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

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

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

SECTION I--SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREENDALE	2296	MCFARLAND	3381	PESHTIGO	4305	STOCKBRIDGE	5614
ADAMS-FRIENDSHIP	0014	COCHRANE-		GREENFIELD	2303	MEDFORD	3409	PEWAUKEE	4312	STOUGHTON	5621
ALBANY	0063	FOUNTAIN CITY	1155	GREEN LAKE	2310	MELLEN	3427	PHELPS	4330	STRATFORD	5628
ALGOMA	0070	COLBY	1162	GREENWOOD	2394	MELROSE-MINDORO	3428	PHILLIPS	4347	STURGEON BAY	5642
ALMA	0084	COLEMAN	1169			MENASHA	3430	PITTSVILLE	4368	SUN PRAIRIE	5656
ALMA CENTER	0091	COLFAX	1176	HAMILTON	2420	MENOMINEE INDIAN	3434	PLATTEVILLE	4389	SUPERIOR	5663
ALMOND-		COLUMBUS	1183	HARTFORD UHS	*	MENOMONIE FALLS	3437	PLUM CITY	4459	SURING	5670
BANCROFT	0105	CORNELL	1204	HAYWARD	2478	MENOMONIE	3444	PLYMOUTH	4473		
ALTOONA	0112	CRANDON	1218	HIGHLAND	2527	MEQUON-		PORTAGE	4501	THORP	5726
AMERY	0119	CRIVITZ	1232	HILLBERT	2534	THIENSVILLE	3479	PORT EDWARDS	4508	THREE LAKES	5733
ANTIGO	0140	CUBA CITY	1246	HILLSBORO	2541	MERCER	3484	PORT WASHINGTON-		TIGERTON	5740
APPLETON	0147	CUDAHAY	1253	HOLMEN	2562	MERRILL	3500	SAUKVILLE	4515	TOMAH	5747
ARCADIA	0154	CUMBERLAND	1260	HORICON	2576	MIDDLETON-CROSS		POTOSI	4529	TOMAHAWK	5754
ARGYLE	0161			HORTONVILLE	2583	PLAINS	3549	POYNETTE	4536	TOMORROW RIVER	0126
ARROWHEAD UHS	*	D C EVEREST	4970	HOWARD-SUAMICO	2604	MILTON	3612	PRAIRIE DU CHIEN	4543	PRAIRIE COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE FARM	4557	TURTLE LAKE	5810
ASHWAUBENON	0182	DEERFIELD	1309	HUDSON	2611	MINERAL POINT	3633	PRENTICE	4571	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316	HURLEY	2618	MISHICOT	3661	PRESCOTT	4578		
AUBURNDALE	0203	DELAVAN-DARIEN	1380	HUSTISFORD	2625	MONDOVI	3668	PRINCETON	4606	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407			MONONA GROVE	3675	PULASKI	4613	UNITY	0238
		DE PERE	1414	INDEPENDENCE	2632	MONROE	3682				
BALDWIN-WOODVILLE	0231	DE SOTO	1421	IOLA-SCANDINAVIA	2639	MONTELEO	3689	RACINE	4620	VALDERS	5866
BANGOR	0245	DODGELAND	2744	IOWA-GRANT	2646	MONTICELLO	3696	RANDOLPH	4634	VERONA	5901
BARABOO	0280	DODGEVILLE	1428	ITHACA	2660	MOSINEE	3787	RANDOM LAKE	4641	VIROQUA	5985
BARNEVELD	0287	DURAND	1491			MOUNT HOREB	3794	REEDSBURG	4753		
BARRON	0308	DURAND	1499	JANESVILLE	2695	MUKWONAGO	3822	REEDSVILLE	4760	WABENO	5992
BAYFIELD	0315	EAST TROY	1540	JEFFERSON	2702	MUSKEGO-NORWAY	3857	RHINELANDER	4781	WASHBURN	6027
BEAVER DAM	0336	EQUA CLAIRE	1554	JOHNSON CREEK	2730			RIB LAKE	4795	WASHINGTON	6069
BECHER-DUNBAR-		EDGAR	1561	JUDA	2737	NECEDAH	3871	RICE LAKE	4802	WATERFORD UHS	*
PEMBINE	4263	EDGERTON	1568	KAUKAUNA	2758	NEENAH	3892	RICHLAND	4851	WATERLOO	6118
BELLEVILLE	0350	ELCHO	1582	KENOSHA	2793	NEILLSVILLE	3899	RIO	4865	WATERTOWN	6125
BELMONT	0364	ELEVA-STRUM	1600	KETTLE MORAINE	1376	NEKOOSA	3906	RIPON	4872	WATKESHA	6174
BELOIT	0413	ELKHART LAKE-		KEWASKUM	2800	NEW AUBURN	3920	RIVERDALE	3850	WAUNAKEE	6181
BELOIT TURNER	0422	GLENBEULAH	1631	KEWAUNEE	2814	NEW BERLIN	3925	RIVER FALLS	4893	WAUPACA	6195
BENTON	0427			KICKAPOON	2814	NEW GLARUS	3934	RIVER RIDGE	4904	WAUPUN	6216
BERLIN	0434	ELKHORN	1638	KIWAUKUM	2814	NEW HOLSTEIN	3941	RIVER VALLEY	5523	WAUSAU	6223
BIG FOOT UHS		ELK MOUND	1645	KIEL	2828	NEW LISBON	3948	ROSENDALE-		WAUSAUKEE	6230
BIRCHWOOD	0441	ELLSWORTH	1659	KIMBERLY	2835	NEW LONDON	3955	BRANDON	4956	WAUTOMA	6237
BLACK HAWK	2240	ELMBROOK	0714	KOHLER	2842	NEW RICHMOND	3962	ROSHOLT	4963	WAUZATOSA	6244
BLACK RIVER FALLS	0476	ELMWOOD	1666			NIAGARA	3969			WAUZEKA-STEUBEN	6251
BLAIR-TAYLOR	0485	ELROY-KENDALL-		LA CROSSE	2849	NICOLET UHS		SAINT CROIX		WEBSTER	6293
BLOOMER	0497	WILTON	1673	LADYSMITH-HAWKINS	2856	NORRIS	3976	CENTRAL	2422	WEST ALLIS	6300
BONDUEL	0602	EVANSVILLE	1694	LA FARGE	2863	NORTH CRAWFORD	2016	SAINT CROIX FALLS	5019	WEST BEND	6307
BOSCOBEL AREA	0609			LAKE GENEVA-		NORTH FOND DU LAC	3983	SAINT FRANCIS	5026	WESTBY	6321
BOYLER	0623	FALL CREEK	1729	GENOA CITY UHS	*	NORTHERN OZAUKEE	1945	SAUK PRAIRIE	5100	WEST DE PERE	6328
BOYCEVILLE	0637	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTHLAND PINES	1526	SENECA	5124	WESTFIELD	6335
BRILLION	0658	FENNIMORE	1813	LAKELAND UHS	*	NORTHWOOD	3654	SEVASTOPOL	5130	WESTON	6354
BRIDGHEAD	0700	FLAMBEAU	5757	LAKE MILLS	2898	NORWALK-ONTARIO	3990	SEYMOUR	5138	WEST SALEM	6370
BROWN DEER	0721	FLORENCE	1855	LANCASTER	2912			SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BRUCE	0735	FOND DU LAC	1862	LAONA	2940	OAK CREEK-		SHEBOGAN	5271	FREMONT	6384
BURLINGTON	0777	FORT ATKINSON	1883	LENA	2961	FRANKLIN	4018	SHEBOGAN FALLS	5278	WEYERHAEUSER	6410
BUTTERNUT	0840	FRANKLIN	1900	LITTLE CHUTE	3129	OAKFIELD	4025	SHELL LAKE	5306	WHITEFISH BAY	6419
		FREDERIC	1939	LODI	3150	OCONOMOWOC	4060	SHIOCTON	5348	WHITEHALL	6426
		FREEDOM	1953	LOMIRA	3171	OCONTO	4067	SHOREWOOD	5355	WHITE LAKE	6440
				LOYAL	3206	OCONTO FALLS	4074	SHULLSBURG	5362	WHITEWATER	6461
CADOTT	0870			LUCK	3213	OMRO	4088	SIREN	5376	WHITNALL	6470
CAMBRIA-FRIESLAND	0882	GALESVILLE-ETTRICK-		LUXEMBURG-CASCO	3220	ONALASKA	4095	SLINGER	5390	WILD ROSE	6475
CAMBRIDGE	0896	TREMPEALEAU	2009			OSATSBURG	4137	SOLON SPRINGS	5397	WILLIAMS BAY	6482
CAMERON	0903	GERMANTOWN	2058			OREGON	4144	SOMERSET	5432	WILMOT UHS	*
CAMPBELLSPORT	0910	GIBRALTAR	2114	MADISON	3269	OSCEOLA	4165	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CASHTON	0980	GILLET	2128	MANAWA	3276	OSHKOSH	4179	SOUTH SHORE	4522	WINTER	6615
CASSVILLE	0994	GILMAN	2135	MANITOWOC	3290	OSSEO-FAIRCHILD	4186	SOUTHERN DOOR	5457	WISCONSIN DELLS	6678
CEDARBURG	1015	GILMANTON	2142	MAPLE	3297	OWEN-WITHEE	4207	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CEDAR GROVE-		GLENWOOD CITY	2198	MARATHON CITY	3304			WISCONSIN	2485	WISCONSIN RAPIDS	6685
BELGIUM	1029	GLIDDEN	2205	MARINETTE	3311			WISCONSIN	2485	WITTENBERG-	
CENTRAL/WESTOSHA	*	GOODMAN-		MARION	3318	PALMYRA-EAGLE	4221	SPARTA	5460	BIRNAMWOOD	6692
CHETEK	1078	ARMSTRONG	2212	MARKESAN	3325	PARDDEVILLE	4228	SPENCER	5467	WONEWOC-UNION	
CHILTON	1085	GRAFTON	2217	MARSHALL	3332	PARK FALLS	4242	SPOONER	5474	CENTER	6713
CHIPPEWA FALLS	1092	GRANTON	2226	MARSHFIELD	3339	PARKVIEW	4151	SPRING VALLEY	5586	WRIGHTSTOWN	6734
CLAYTON	1120	GRANTSBURG	2233	MAUSTON	3360	PECATONICA	0490	STANLEY-BOYD	5593		
CLEAR LAKE	1127	GREEN BAY	2289	MAYVILLE	3367	PEPIN	4270	STEVENS POINT	5607		
CLINTON	1134										

*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	TREVOR	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	5075
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4686	SWALLOW	3510	WOODRUFF, JT #1	6720
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		MINOQUA, 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		