

1A & WI-Z

Wisconsin income tax

Form 1A & WI-Z 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 3 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package (that included the sales tax rebate and future cuts in the income tax), the school property tax/rent credit was repealed.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 8 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 3**.

FEDERAL PRIVACY ACT

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

Who Must File

Refer to the table to see if you must 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 65 or older	\$5,280 or more \$5,804 or more
Married – filing joint return	Both under 65 One spouse 65 or older Both spouses 65 or older	\$9,040 or more \$9,564 or more \$10,088 or more
Married – filing separate return	Any age	\$4,300 or more (applies to each spouse individually)
Head of household	Under 65 65 or older	\$7,150 or more \$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 don't have to file, you should file to get a refund if:

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

Which Form To File For 1999

(Note If you are required to file a federal Form 1040 (long form), it is likely that you will need to file a Wisconsin Form 1. See "You must file Form 1 if you:" below.)

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

Electronic Filing

Electronic filing is one of the fastest ways to receive federal and state income tax refunds. Refunds deposited directly in a financial institution account can be issued in as little as five working days; checks in as little as seven working days. To file your 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

You should file as soon as you can, but not later than **April 17, 2000**. If you file late without an extension, you are subject to penalties and interest.

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

- If you have an extension for filing your federal return, this automatically gives you a Wisconsin extension provided you attach a copy of your federal extension application to your Form 1A or WI-Z.
- If you are allowed an automatic 2-month extension for filing your federal return because you are outside the United States and Puerto Rico on April 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.
- If you need a Wisconsin extension but will not be getting a federal extension, your Wisconsin extension is still based on the federal extensions available. You will be allowed a Wisconsin extension if you attach to your Form 1A or WI-Z either (1) a statement indicating which federal extension provision you want to use (for example, automatic 4-month extension), or (2) 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.

Additional Forms Or Special Help

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

Madison— 4638 University Ave. (zip code 53702-0001)
income tax information (608) 266-2772 or
(608) 266-2486
forms requests (608) 266-1961

Milwaukee— State Office Bldg., 819 N. 6th St., Rm. 408
(zip code 53203-1682)
income tax information (414) 227-4000
forms requests (414) 227-4440

Appleton— 265 W. Northland Ave.
(zip code 54911-2091)
telephone (920) 832-2727

Eau Claire— State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-6190)
telephone (715) 836-2811

Other offices open on a limited schedule (generally Mondays) are: Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

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

If you call from a touch-tone phone, an automated response is available 24 hours a day, seven days a week. Operator assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m.

You may also obtain information about your refund through our Internet website at www.dor.state.wi.us.

Form WI-Z

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

Form 1A

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

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 you file. If your name or address is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label. Do not use the label if your name is not on it.

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

Social Security Number

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

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

Quick Refund

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

- (1) have a Wisconsin address,
- (2) not claim homestead credit,
- (3) not owe delinquent taxes, delinquent child support, or have debts to other state agencies, municipalities, or counties,
- (4) fill in the amount of your refund (using dollars and cents) from line 29 (line 12 of Form WI-Z) 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 25 instructions), you may not claim a Quick Refund.

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

Note An alternative to the Quick Refund procedure is to file electronically. You may be able to get your refund even faster by filing electronically. See page 3 for more information.

Filing Status

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

Single You are considered single if, on December 31, 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 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. Both spouses must sign the return.

Head of household To use this filing status for Wisconsin purposes, you must qualify to file your federal income tax return using the head of household filing status. Use of this filing status is generally restricted to unmarried individuals 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.

See the instructions for your federal return for complete details.

If you are not required to file a federal return, contact any Department of Revenue office to see if you qualify.

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

Note If you are married and qualify to use the head of household filing status, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1999*, from any Department of Revenue office for information on reporting your marital income.

Tax District

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

School District Number

Refer to page 13 in this booklet. Fill in the number of the school district in which you lived on December 31, 1999.

State Election Campaign Fund

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

Rounding Off to Whole Dollars

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

■ Line 1 Wages, Salaries, Tips, Etc.

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

If the amount on line 1 of Form 1A includes taxable scholarship or fellowship income not reported on a W-2, write "SCH" and the amount of the taxable scholarship or fellowship income in the space to the left of line 1.

Line 2 Interest

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

Exceptions

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

If either exception applies, complete the Interest Worksheet on this page to determine the amount to fill in on line 2 of Form 1A.

Line 3 Dividends

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

Note 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, do not include that portion of the ordinary dividend in Wisconsin income.

Line 4 Unemployment Compensation

If you received unemployment compensation in 1999, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet at right.

Interest Worksheet

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

* This will generally be the amount on line 8b of your federal Form 1040A or 1040, or the tax-exempt interest shown by line 2 of Form 1040EZ. However, do not include interest from the following securities:

- (1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,
(2) Wisconsin Housing Finance Authority bonds,
(3) Wisconsin municipal redevelopment authority bonds,
(4) Wisconsin higher education bonds,
(5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,
(6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,
(7) local exposition district bonds,
(8) Wisconsin professional baseball park district bonds, and
(9) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands.

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

** Do not include on line 4 of the worksheet, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income.

Unemployment Compensation Worksheet

Check one box

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

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

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

Fill in on line 5 the total amount of your taxable IRA distributions, pensions and annuities, and social security. Use the Retirement Benefit Worksheet at right to determine the amount to fill in.

Nontaxable retirement benefits

The following retirement benefits are nontaxable for Wisconsin:

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

Note Lines 2 and 3 of the Wisconsin Social Security Benefits Worksheet refer to lines on the federal Social Security Benefits Worksheet included in the federal Form 1040A and Form 1040 instructions. If you use one of the other federal worksheets (for example, 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.

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

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

Retirement Benefit Worksheet	
<i>(Keep for your records)</i>	
1. Fill in taxable IRA distributions from line 10b of federal Form 1040A or line 15b of Form 1040 . . .	1. _____ .
2. Fill in taxable pensions and annuities from line 11b of federal Form 1040A or line 16b of Form 1040	2. _____ .
3. Fill in taxable social security from line 13b of federal Form 1040A or line 20b of Form 1040 . .	3. _____ .
4. Add lines 1, 2, and 3	4. _____ .
5. Nontaxable retirement benefits (see page 6) . . .	5. _____ .
6. Subtract line 5 from line 4. Fill in here and on line 5 of Form 1A	6. _____ .

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

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

- Include on line 5 of the Retirement Benefit Worksheet above any payments received from the retirement systems listed below, to the extent you have included such payments in your federal income, provided:

- (1) You were retired from the system before January 1, 1964, OR
- (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR

- (3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

The specific retirement systems are:

Local and state retirement systems Milwaukee City Employee, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employee, 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.

Wisconsin Social Security Benefits Worksheet	
<i>(Keep for your records)</i>	
1. Amount from line 3 of Retirement Benefit Worksheet above	1. _____ .
2. Amount from line 2 of your federal Social Security Benefits Worksheet	2. _____ .
3. Amount from line 9 of your federal Social Security Benefits Worksheet	3. _____ .
4. Fill in 1/2 of line 3	4. _____ .
5. Compare line 2 and line 4. Fill in the smaller amount	5. _____ .
6. Subtract line 5 from line 1. Also include this amount on line 5 of the Retirement Benefit Worksheet above	6. _____ .

Note Do not include the following on line 5 of the Retirement Benefit Worksheet:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed above.
- Payments received from any of the retirement systems listed on page 6 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 on page 6 are exempt. Any portion of your retirement benefit which is based on membership in other retirement systems (or based on employment which began after December 31, 1963) is taxable.

Example 1 You were a member of the Wisconsin State Teachers Retirement System as of December 31, 1963. You left teaching after 1963 and withdrew the allowable amount from your retirement account, completely closing the account. Later you returned to teaching, and a new retirement account was established for you. Retirement benefits from this new account (established after 1963) do not qualify for the exemption.

Example 2 You were employed as a teacher and were a member of the Wisconsin State Teachers Retirement System from 1960-1965. From 1966 until retirement, you were employed by a state agency in a 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 which is attributable to the Wisconsin State Teachers Retirement System is exempt. Use the following formula to determine the exempt portion:

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

Years of creditable service in an exempt plan	x	Annuity included in federal income	=	Exempt portion of annuity
Total years of creditable service				

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

■ **Line 7 IRA Deduction**

Fill in on line 7 the amount from line 15 of your federal Form 1040A or line 23 of federal Form 1040.

■ **Line 8 Student Loan Interest Deduction**

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

■ **Line 11 Dependents**

Note Check the box on line 11 (line 2 on Form WI-Z) if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you). If your income includes more than \$250 of unearned income (for example, interest, dividends, or taxable scholarship or fellowship income not reported on a W-2), you must use the Special Tax Worksheet for Dependents on page 14 to figure your tax.

■ **Line 12 Tax**

Use the amount on line 10 to find your tax in the Tax Table on pages 15-18. Fill in the amount of your tax on line 12. But if you checked the box on line 11 and are required to use the Special Tax Worksheet for Dependents, fill in the amount of your tax from the Special Tax Worksheet for Dependents on page 14.

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

■ **Line 13 Dependent Credit**

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

Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents on your Wisconsin return. Write the first name of each of your dependents in the space provided. Next, fill in the number of dependents you are claiming, multiply that number by \$50, and fill in the answer on line 13.

■ **Line 14 Senior Citizen Credit**

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

Single Person

- If the amount on line 10 of Form 1A is \$30,000 or less, fill in \$25 on line 14.
- If the amount on line 10 of Form 1A is more than \$30,000 but less than \$31,000, use the worksheet on page 7 to compute your credit.
- If the amount on line 10 of Form 1A is \$31,000 or more, fill in -0- on line 14.

Married Persons Filing a Joint Return

- If the amount on line 10 of Form 1A is \$40,000 or less, fill in \$25 on line 14 (\$50 if both spouses were age 65 or older on December 31, 1999).
- If the amount on line 10 of Form 1A is more than \$40,000 but less than \$41,000, use the worksheet on page 7 to compute your credit. (Note If both spouses were age 65 or older on December 31, 1999, the credit is two times the amount on line 6 of the worksheet.)
- If the amount on line 10 of Form 1A is \$41,000 or more, fill in -0- on line 14.

Married Person Filing as Head of Household

- If the amount on line 10 of Form 1A is \$20,000 or less, fill in \$25 on line 14.
- If the amount on line 10 is more than \$20,000 but less than \$21,000, use the worksheet on page 7 to compute your credit.
- If the amount on line 10 of Form 1A is \$21,000 or more, fill in -0- on line 14.

Line 15 (Line 4 of Form WI-Z) Working Families Tax Credit

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

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

Single or Head of Household

- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$9,000 or

less, your working families tax credit is equal to your tax. Fill in the amount from line 12 of Form 1A (line 3 of Form WI-Z) on line 15 of Form 1A (line 4 of Form WI-Z).

- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet on this page to compute your working families tax credit.
- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, fill in -0- on line 15 (line 4 of Form WI-Z). You do not qualify for the working families tax credit.

Married Filing a Joint Return

- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 12 of Form 1A (line 3 of Form WI-Z) on line 15 of Form 1A (line 4 of Form WI-Z).
- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet on this page to compute your working families tax credit.
- If the amount on line 10 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, fill in -0- on line 15 (line 4 of Form WI-Z). You do not qualify for the working families tax credit.

Line 16 Married Couple Credit

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

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

Fill in the credit from line 6 of the schedule on line 16 of Form 1A. The maximum credit allowable is \$350.

Working Families Tax Credit Worksheet

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

1. Amount from line 12 of Form 1A (line 3 of Form WI-Z) .. 1. _____.
2. Total credits from lines 13 and 14 of Form 1A 2. _____.
3. Subtract line 2 from line 1 3. _____.
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____.
5. Fill in amount from line 10 of Form 1A (line 1 of Form WI-Z) 5. _____.
6. Subtract line 5 from line 4 6. _____.
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____.
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 15 of Form 1A (line 4 of Form WI-Z) 8. _____.

Line 20 (Line 8 on Form WI-Z) 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 20 of Form 1A (line 8 on Form WI-Z). Taxable purchases include furniture, carpet, clothing, computers, books, CDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc. For example, if you purchased \$300 of clothing through a catalog from an out-of-state company, no sales and use tax was charged, and you reside in a county with a 5% sales and use tax rate, you are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

Complete the worksheet below to determine whether you are liable for Wisconsin sales and use tax.

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through 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 5.5% 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 Manitowoc
Calumet Marinette
Clark Menominee
Florence Outagamie
Fond du Lac Rock
Grant Sheboygan
Green Winnebago
Kewaunee Wood
La Fayette

Line 21 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 21 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 23 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 18 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 16 of Form W-2 or Box 11 of Form 1099-R. Fill in the total on line 23. Attach readable copies of your withholding statements to the back of Form 1A.

DO NOT claim credit for tax withheld for other states. DO NOT claim amounts marked social security or Medicare tax withheld. DO NOT claim credit for federal tax withheld. DO NOT include withholding statements from other tax years. DO NOT write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read.
2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

Line 24 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) 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.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) \$ _____
2. Sales and use tax rate (see rate chart on this page) x _____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Fill in this amount on line 20 of Form 1A (line 8 of Form WI-Z) if \$1 or more. If less than \$1, fill in -0-. \$ _____

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 1A 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 25 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 25.

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) above line 25.

Step 2 Fill in the earned income credit from line 37a of federal Form 1040A or line 59a of Form 1040.

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	14%
3 or more	43%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 25. This is your Wisconsin earned income credit.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 25. Write EIC in the space to the right of line 25. Complete your return through line 26 of Form 1A. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1A.

■ Line 26 Homestead Credit

If you are claiming homestead credit, fill in on line 26 the amount of your credit from line 19 of Schedule H, the homestead credit claim form. Attach your completed Schedule H to Form 1A.

■ Line 28 Amount You Overpaid

If line 27 is larger than line 22, complete line 28 to determine the amount you overpaid.

■ Line 29 Refund

Fill in on line 29 the amount from line 28 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 pages 10 and 11.

■ Line 30 Amount of Line 28 to be Applied to your 2000 Estimated Tax

Fill in on line 30 the amount, if any, of the overpayment on line 28 you want applied to your 2000 estimated tax.

■ Line 31 Amount You Owe

If line 27 is less than line 22, complete line 31 to determine the amount you owe. If you owe less than \$1, send in your return, but do not pay the tax. If you owe \$1 or more with your return, you may pay by check or money order made payable to the Wisconsin Department of Revenue. Write your social security number on your check or money order, then paper clip it to the front of your Form 1A.

Note Estimated Tax Payments Required for Next Year?

If your 2000 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either prepay your 2000 tax in installments beginning April 17, 2000, using Wisconsin Form 1-ES, or increase your withholding. For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. You may be subject to an interest charge if required estimated tax payments are not made. For more information contact our Estimated Tax Unit at (608) 266-9941 or any Department of Revenue office.

Sign and Date Your Return

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

Attachments

- Attach the appropriate copy of each of your withholding statements to the back of Form 1A in the lower left-hand corner.
- If you owe \$1 or more with your return, attach your payment to the front of Form 1A.
- If you are filing under an extension, see When to File/Extension of Time to File on page 3 for items you are required to attach.
- If you claimed homestead credit, attach Schedule H to your Form 1A.
- *Persons divorced after June 20, 1996, who compute a refund* – If your judgment of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgment to your Form 1A and write "Divorce decree" in the space below line 22. This will prevent your refund from being applied against such tax liability.
- *Persons divorced after December 31, 1999, who filed 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 1A. Write "Divorce decree – apportion refund" in the space below line 22.

- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Form 1A and write "Form 8379" in the space below line 22.

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

Where to File

If you qualify for a quick refund, see page 4.

Otherwise, mail your return to the Wisconsin Department of Revenue:

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

Special Instructions

Penalties for Not Filing Returns or Filing Incorrect Returns

If you do not file an income tax return which you are required to file, or if you file an incorrect return due to negligence or fraud, penalties and interest may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties can be as much as 100% of the amount of tax not reported on the return. Criminal penalties for failing to file or filing a false return include a fine up to \$10,000 and imprisonment.

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 1999,
- A Wisconsin resident for all of 1999,
- Not claimed as a dependent on anyone's 1999 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, and

- Had a total household income (including wages, interest, social security, and certain other sources of income) below \$20,290 in 1999.

Schedule H, which is available at Department of Revenue offices and many banks and libraries, is used to claim homestead credit.

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.

Amended Returns

If you filed an amended return with the Internal Revenue Service 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.

Armed Forces Personnel

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

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

Death of a Taxpayer

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

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

When a surviving heir files the return claiming a refund on behalf of a person who died and the refund is larger than \$100, attach a completed Form I-804, "Claim for Decedent's Wisconsin Income Tax Refund," to the front of the return. You may get Form I-804 from any Department of Revenue office. If

the refund is \$100 or less and you are claiming the refund, attach a note to the front of the return. List your name, address, social security number, and your relationship to the person who died, and sign the note.

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

If your spouse died during 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. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

If your spouse died before 1999 and you have not remarried, you must file as single or, if you meet the qualifications, as head of household.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years for a fee of \$5.00 per return. Requests must be made in person or in writing. Please call (608) 267-1266 for further information.

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 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	MC FARLAND	3381	PESHIGO	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	PHILLIPS	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	*	MENOMONEE 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	HILBERT	2534	THIENSVILLE	3479	PORT EDWARDS	4508	THREE LAKES	5733
ANTIGO	0140	CUBA CITY	1246	HILLSBORO	2541	MERCER	3484	PORT WASHINGTON-		TIGERTON	5740
APPLETON	0147	CUDAHY	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	TRI-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	DELANAV-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	MONTELO	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	DRUMMOND	1491			MOUNT HOREB	3794	REEDSBURG	4753		
BARRON	0308	DURAND	1499	JANESVILLE	2695	MUKWONAGO	3822	REEDSVILLE	4760	WABENO	5992
BAYFIELD	0315			JEFFERSON	2702	MUSKEGO-NORWAY	3857	RHINELANDER	4781	WASHBURN	6027
BEAVER DAM	0336	EAST TROY	1540	JOHNSON CREEK	2730			RIB LAKE	4795	WASHINGTON	6069
BEECHER-DUNBAR-		EAU CLAIRE	1554	JUDA	2737			RICE LAKE	4802	WATERFORD UHS	*
PEMBINE	4263	EDGAR	1561			NECEDAH	3871	RICHLAND	4851	WATERLOO	6118
BELLEVILLE	0350	EDGERTON	1568	KAUKAUNA	2758	NEILLSVILLE	3899	RIO	4865	WATERTOWN	6125
BELMONT	0364	ELCHO	1582	KENOSHA	2793	NEKOOSA	3906	RIPON	4872	WAUKESHA	6174
BELOIT	0413	ELEVA-STRUM	1600	KETTLE MORAIN	1376	NEW AUBURN	3920	RIVERDALE	3850	WAUNAUK	6181
BELOIT TURNER	0422	ELKHART LAKE-		KEWASKUM	2800	NEW BERLIN	3925	RIVER FALLS	4893	WAUPACA	6195
BENTON	0427	GLENBEULAH	1631	KEWAUNEE	2814	NEW GLARUS	3934	RIVER RIDGE	4904	WAUPUN	6216
BERLIN	0434	ELKHORN	1638	KICKAPOO	5960	NEW HOLSTEIN	3941	RIVER VALLEY	5523	WAUSAU	6241
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	WAUWATOSA	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	NEENAH	3892	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
BOWLER	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
BRODHEAD	0700	FLAMBEAU	5757	LAKE MILLS	2898	NORWALK-ONTARIO	3990	SEYMOUR	5138	WEST SALEM	6350
BROWN DEER	0721	FLORENCE	1855	LANCASTER	2912			SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BRUCE	0735	FOND DU LAC	1862	LAONA	2940	OAK CREEK-		SHEBOYGAN	5271	FREMONT	6384
BURLINGTON	0777	FORT ATKINSON	1883	LENA	2961	FRANKLIN	4018	SHEBOYGAN 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	OCANTO	4067	SHOREWOOD	5355	WHITE LAKE	6440
CADOTT	0870			LOYAL	3206	OCANTO FALLS	4074	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIA-FRIESLAND	0882	GALESVILLE-ETTRICK-		LUCK	3213	OMRO	4088	SIREN	5376	WHITNALL	6470
CAMBRIDGE	0886	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	ONALASKA	4095	SLINGER	5390	WILD ROSE	6475
CAMERON	0903	GERMANTOWN	2058			OOSTBURG	4137	SOLO SPRINGS	5397	WILLIAMS BAY	6482
CAMPBELLSPORT	0910	GIBRALTAR	2114	MADISON	3269	OREGON	4144	SOMERSET	5432	WILMOT UHS	*
CASHTON	0980	GILLET	2128	MANAWA	3276	OSCEOLA	4165	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CASSVILLE	0994	GILMAN	2135	MANITOWOC	3290	OSHKOSH	4179	SOUTH SHORE	4522	WINTER	6615
CEDARBURG	1015	GILMANTON	2142	MAPLE	3297	OSSEO-FAIRCHILD	4186	SOUTHERN DOOR	5457	WISCONSIN DELLS	6678
CEDAR GROVE-		GLENWOOD CITY	2198	MARATHON CITY	3304	OWEN-WITHEE	4207	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
BELGIUM	1029	GLIDDEN	2205	MARINETTE	3311			WISCONSIN	2485	WISCONSIN RAPIDS	6685
CENTRAL/WESTOSHA		GOODMAN-		MARION	3318	PALMYRA-EAGLE	4221	SPARTA	5460	WITTENBERG-	
CHETEK	1078	ARMSTRONG	2212	MARKEGAN	3325	PARDEEVILLE	4228	SPENCER	5467	BIRNAMWOOD	6692
CILTON	1085	GRAFTON	2217	MARSHALL	3332	PARK FALLS	4242	SPOONER	5474	WONEWOC-UNION	
CHIPPewa FALLS	1092	GRANTON	2226	MARSHFIELD	3339	PARKVIEW	4151	SPRING VALLEY	5586	CENTER	6713
CLAYTON	1120	GRANTSBURG	2233	MAUSTON	3360	PECATONICA	0490	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
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	GREENDALE		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	6020
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4826	SWALLOW	3510	WOODRUFF, JT #1	6575
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		

SPECIAL TAX WORKSHEET FOR DEPENDENTS WITH UNEARNED INCOME

If you have more than \$250 of unearned income and your parent (or someone else) can claim you as a dependent on his or her return, you must use the worksheet below to compute your tax. Unearned income includes interest, dividends, taxable scholarships and fellowships not reported on a W-2, unemployment compensation, and retirement plan distributions.

Do not use this worksheet if:

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

Use the tax table on pages 15-18 instead.

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

**TABLE A
1999 STANDARD DEDUCTION
For Use in Completing
Special Tax Worksheet for Dependents**

If line 1 of Special Tax Worksheet is:			If line 1 of Special Tax Worksheet is:		
At least	But less than	Your standard deduction is -	At least	But less than	Your standard deduction is -
0	7,500	5,280	29,500	30,000	2,624
7,500	8,000	5,264	30,000	30,500	2,564
8,000	8,500	5,204	30,500	31,000	2,504
8,500	9,000	5,144	31,000	31,500	2,444
9,000	9,500	5,084	31,500	32,000	2,384
9,500	10,000	5,024	32,000	32,500	2,324
10,000	10,500	4,964	32,500	33,000	2,264
10,500	11,000	4,904	33,000	33,500	2,204
11,000	11,500	4,844	33,500	34,000	2,144
11,500	12,000	4,784	34,000	34,500	2,084
12,000	12,500	4,724	34,500	35,000	2,024
12,500	13,000	4,664	35,000	35,500	1,964
13,000	13,500	4,604	35,500	36,000	1,904
13,500	14,000	4,544	36,000	36,500	1,844
14,000	14,500	4,484	36,500	37,000	1,784
14,500	15,000	4,424	37,000	37,500	1,724
15,000	15,500	4,364	37,500	38,000	1,664
15,500	16,000	4,304	38,000	38,500	1,604
16,000	16,500	4,244	38,500	39,000	1,544
16,500	17,000	4,184	39,000	39,500	1,484
17,000	17,500	4,124	39,500	40,000	1,424
17,500	18,000	4,064	40,000	40,500	1,364
18,000	18,500	4,004	40,500	41,000	1,304
18,500	19,000	3,944	41,000	41,500	1,244
19,000	19,500	3,884	41,500	42,000	1,184
19,500	20,000	3,824	42,000	42,500	1,124
20,000	20,500	3,764	42,500	43,000	1,064
20,500	21,000	3,704	43,000	43,500	1,004
21,000	21,500	3,644	43,500	44,000	944
21,500	22,000	3,584	44,000	44,500	884
22,000	22,500	3,524	44,500	45,000	824
22,500	23,000	3,464	45,000	45,500	764
23,000	23,500	3,404	45,500	46,000	704
23,500	24,000	3,344	46,000	46,500	644
24,000	24,500	3,284	46,500	47,000	584
24,500	25,000	3,224	47,000	47,500	524
25,000	25,500	3,164	47,500	48,000	464
25,500	26,000	3,104	48,000	48,500	404
26,000	26,500	3,044	48,500	49,000	344
26,500	27,000	2,984	49,000	49,500	284
27,000	27,500	2,924	49,500	50,000	224
27,500	28,000	2,864	50,000	50,500	164
28,000	28,500	2,804	50,500	51,000	104
28,500	29,000	2,744	51,000	51,500	44
29,000	29,500	2,684	51,500	or more	0

**TABLE B
1999 TAX RATE SCHEDULE
For Use in Completing
Special Tax Worksheet for Dependents**

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

1999 Tax Table for Forms 1A and WI-Z Filers

IMPORTANT – Do not use this Tax Table if you checked the box on line 11 of Form 1A or line 2 of Form WI-Z and you have unearned income (for example, interest or dividends) of more than \$250. Instead, see page 14 for information on how to compute your tax.

Example: Mr. and Mrs. Smith are filing a joint return. Their Wisconsin income on line 10 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status line meet is \$1,331. This is the tax amount they must write on line 12 of their return.

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

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —		
At least	But less than	Single	Married filing jointly	Head of a household	At least	But less than	Single	Married filing jointly	Head of a household	At least	But less than	Single	Married filing jointly	Head of a household
Your tax is —					Your tax is —					Your tax is —				
					9,000						13,000			
0	5,300	0	0	0	9,000	9,100	188	0	106	13,000	13,100	415	219	340
5,300	5,400	3	0	0	9,100	9,200	193	5	112	13,100	13,200	422	224	346
5,400	5,500	8	0	0	9,200	9,300	199	10	118	13,200	13,300	429	230	351
5,500	5,600	13	0	0	9,300	9,400	204	15	124	13,300	13,400	436	236	357
5,600	5,700	18	0	0	9,400	9,500	209	20	129	13,400	13,500	443	241	363
5,700	5,800	22	0	0	9,500	9,600	215	24	135	13,500	13,600	450	247	371
5,800	5,900	27	0	0	9,600	9,700	220	29	141	13,600	13,700	457	253	379
5,900	6,000	32	0	0	9,700	9,800	225	34	147	13,700	13,800	464	259	386
					10,000						14,000			
6,000	6,100	37	0	0	10,000	10,100	241	48	164	14,000	14,100	486	276	410
6,100	6,200	41	0	0	10,100	10,200	247	53	170	14,100	14,200	493	281	418
6,200	6,300	46	0	0	10,200	10,300	252	59	176	14,200	14,300	500	287	425
6,300	6,400	51	0	0	10,300	10,400	257	64	182	14,300	14,400	507	293	433
6,400	6,500	56	0	0	10,400	10,500	263	70	188	14,400	14,500	514	299	441
6,500	6,600	61	0	0	10,500	10,600	268	76	194	14,500	14,600	522	304	449
6,600	6,700	65	0	0	10,600	10,700	273	81	199	14,600	14,700	529	310	457
6,700	6,800	70	0	0	10,700	10,800	279	87	205	14,700	14,800	536	316	464
6,800	6,900	75	0	0	10,800	10,900	284	93	211	14,800	14,900	543	321	472
6,900	7,000	80	0	0	10,900	11,000	290	99	217	14,900	15,000	550	327	480
					11,000						15,000			
7,000	7,100	84	0	0	11,000	11,100	295	104	223	15,000	15,100	557	333	488
7,100	7,200	89	0	0	11,100	11,200	300	110	229	15,100	15,200	564	339	496
7,200	7,300	94	0	5	11,200	11,300	306	116	235	15,200	15,300	571	344	503
7,300	7,400	99	0	10	11,300	11,400	311	121	240	15,300	15,400	579	350	511
7,400	7,500	104	0	14	11,400	11,500	316	127	246	15,400	15,500	586	356	519
7,500	7,600	108	0	19	11,500	11,600	322	133	252	15,500	15,600	593	361	527
7,600	7,700	113	0	24	11,600	11,700	327	139	258	15,600	15,700	600	367	535
7,700	7,800	119	0	30	11,700	11,800	332	144	264	15,700	15,800	607	373	543
7,800	7,900	124	0	36	11,800	11,900	338	150	270	15,800	15,900	614	379	550
7,900	8,000	129	0	42	11,900	12,000	343	156	275	15,900	16,000	621	384	558
					12,000						16,000			
8,000	8,100	135	0	48	12,000	12,100	348	161	281	16,000	16,100	629	390	566
8,100	8,200	140	0	53	12,100	12,200	354	167	287	16,100	16,200	636	396	574
8,200	8,300	145	0	59	12,200	12,300	359	173	293	16,200	16,300	643	401	582
8,300	8,400	151	0	65	12,300	12,400	365	179	299	16,300	16,400	650	407	589
8,400	8,500	156	0	71	12,400	12,500	372	184	305	16,400	16,500	657	413	597
8,500	8,600	161	0	77	12,500	12,600	379	190	311	16,500	16,600	664	419	605
8,600	8,700	167	0	83	12,600	12,700	386	196	316	16,600	16,700	671	424	613
8,700	8,800	172	0	88	12,700	12,800	393	201	322	16,700	16,800	679	430	621
8,800	8,900	177	0	94	12,800	12,900	400	207	328	16,800	16,900	686	436	628
8,900	9,000	183	0	100	12,900	13,000	407	213	334	16,900	17,000	693	441	636

continued on next page

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —		
At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —		
17,000					23,000					29,000				
17,000	17,100	700	447	644	23,000	23,100	1,146	892	1,129	29,000	29,100	1,600	1,364	1,600
17,100	17,200	707	453	652	23,100	23,200	1,153	900	1,137	29,100	29,200	1,608	1,372	1,608
17,200	17,300	714	459	660	23,200	23,300	1,161	908	1,145	29,200	29,300	1,616	1,380	1,616
17,300	17,400	721	464	667	23,300	23,400	1,168	915	1,154	29,300	29,400	1,623	1,388	1,623
17,400	17,500	728	470	675	23,400	23,500	1,176	923	1,162	29,400	29,500	1,631	1,396	1,631
17,500	17,600	736	476	683	23,500	23,600	1,183	930	1,170	29,500	29,600	1,638	1,404	1,638
17,600	17,700	743	481	691	23,600	23,700	1,191	938	1,179	29,600	29,700	1,646	1,412	1,646
17,700	17,800	750	488	699	23,700	23,800	1,199	946	1,187	29,700	29,800	1,654	1,421	1,654
17,800	17,900	757	496	706	23,800	23,900	1,206	953	1,195	29,800	29,900	1,661	1,429	1,661
17,900	18,000	764	503	714	23,900	24,000	1,214	961	1,203	29,900	30,000	1,669	1,437	1,669
18,000					24,000					30,000				
18,000	18,100	771	511	722	24,000	24,100	1,221	969	1,212	30,000	30,100	1,676	1,445	1,676
18,100	18,200	778	518	730	24,100	24,200	1,229	976	1,220	30,100	30,200	1,684	1,453	1,684
18,200	18,300	786	526	738	24,200	24,300	1,236	984	1,228	30,200	30,300	1,691	1,461	1,691
18,300	18,400	793	534	745	24,300	24,400	1,244	991	1,237	30,300	30,400	1,699	1,469	1,699
18,400	18,500	800	541	753	24,400	24,500	1,252	999	1,245	30,400	30,500	1,707	1,477	1,707
18,500	18,600	807	549	761	24,500	24,600	1,259	1,007	1,253	30,500	30,600	1,714	1,485	1,714
18,600	18,700	814	557	769	24,600	24,700	1,267	1,014	1,261	30,600	30,700	1,722	1,494	1,722
18,700	18,800	821	564	777	24,700	24,800	1,274	1,022	1,270	30,700	30,800	1,729	1,502	1,729
18,800	18,900	828	572	784	24,800	24,900	1,282	1,030	1,278	30,800	30,900	1,737	1,510	1,737
18,900	19,000	835	579	792	24,900	25,000	1,290	1,037	1,286	30,900	31,000	1,745	1,518	1,745
19,000					25,000					31,000				
19,000	19,100	843	587	800	25,000	25,100	1,297	1,045	1,295	31,000	31,100	1,752	1,526	1,752
19,100	19,200	850	595	808	25,100	25,200	1,305	1,052	1,303	31,100	31,200	1,760	1,534	1,760
19,200	19,300	857	602	816	25,200	25,300	1,312	1,060	1,311	31,200	31,300	1,767	1,542	1,767
19,300	19,400	865	610	823	25,300	25,400	1,320	1,068	1,320	31,300	31,400	1,775	1,550	1,775
19,400	19,500	873	618	831	25,400	25,500	1,327	1,075	1,327	31,400	31,500	1,782	1,558	1,782
19,500	19,600	880	625	839	25,500	25,600	1,335	1,083	1,335	31,500	31,600	1,790	1,566	1,790
19,600	19,700	888	633	847	25,600	25,700	1,343	1,091	1,343	31,600	31,700	1,798	1,575	1,798
19,700	19,800	895	640	855	25,700	25,800	1,350	1,098	1,350	31,700	31,800	1,805	1,583	1,805
19,800	19,900	903	648	863	25,800	25,900	1,358	1,106	1,358	31,800	31,900	1,813	1,591	1,813
19,900	20,000	910	656	872	25,900	26,000	1,365	1,114	1,365	31,900	32,000	1,820	1,599	1,820
20,000					26,000					32,000				
20,000	20,100	918	663	880	26,000	26,100	1,373	1,121	1,373	32,000	32,100	1,828	1,607	1,828
20,100	20,200	926	671	888	26,100	26,200	1,381	1,129	1,381	32,100	32,200	1,836	1,615	1,836
20,200	20,300	933	679	897	26,200	26,300	1,388	1,137	1,388	32,200	32,300	1,843	1,623	1,843
20,300	20,400	941	686	905	26,300	26,400	1,396	1,145	1,396	32,300	32,400	1,851	1,631	1,851
20,400	20,500	948	694	913	26,400	26,500	1,403	1,153	1,403	32,400	32,500	1,858	1,639	1,858
20,500	20,600	956	702	921	26,500	26,600	1,411	1,161	1,411	32,500	32,600	1,866	1,648	1,866
20,600	20,700	964	709	930	26,600	26,700	1,418	1,169	1,418	32,600	32,700	1,873	1,656	1,873
20,700	20,800	971	717	938	26,700	26,800	1,426	1,177	1,426	32,700	32,800	1,881	1,664	1,881
20,800	20,900	979	724	946	26,800	26,900	1,434	1,185	1,434	32,800	32,900	1,889	1,672	1,889
20,900	21,000	986	732	955	26,900	27,000	1,441	1,193	1,441	32,900	33,000	1,896	1,680	1,896
21,000					27,000					33,000				
21,000	21,100	994	740	963	27,000	27,100	1,449	1,202	1,449	33,000	33,100	1,904	1,688	1,904
21,100	21,200	1,001	747	971	27,100	27,200	1,456	1,210	1,456	33,100	33,200	1,911	1,696	1,911
21,200	21,300	1,009	755	979	27,200	27,300	1,464	1,218	1,464	33,200	33,300	1,919	1,704	1,919
21,300	21,400	1,017	763	988	27,300	27,400	1,472	1,226	1,472	33,300	33,400	1,926	1,712	1,926
21,400	21,500	1,024	770	996	27,400	27,500	1,479	1,234	1,479	33,400	33,500	1,934	1,721	1,934
21,500	21,600	1,032	778	1,004	27,500	27,600	1,487	1,242	1,487	33,500	33,600	1,942	1,729	1,942
21,600	21,700	1,039	785	1,013	27,600	27,700	1,494	1,250	1,494	33,600	33,700	1,949	1,737	1,949
21,700	21,800	1,047	793	1,021	27,700	27,800	1,502	1,258	1,502	33,700	33,800	1,957	1,745	1,957
21,800	21,900	1,055	801	1,029	27,800	27,900	1,509	1,266	1,509	33,800	33,900	1,964	1,753	1,964
21,900	22,000	1,062	808	1,038	27,900	28,000	1,517	1,275	1,517	33,900	34,000	1,972	1,761	1,972
22,000					28,000					34,000				
22,000	22,100	1,070	816	1,046	28,000	28,100	1,525	1,283	1,525	34,000	34,100	1,980	1,769	1,980
22,100	22,200	1,077	824	1,054	28,100	28,200	1,532	1,291	1,532	34,100	34,200	1,987	1,777	1,987
22,200	22,300	1,085	831	1,062	28,200	28,300	1,540	1,299	1,540	34,200	34,300	1,995	1,785	1,995
22,300	22,400	1,092	839	1,071	28,300	28,400	1,547	1,307	1,547	34,300	34,400	2,002	1,794	2,002
22,400	22,500	1,100	846	1,079	28,400	28,500	1,555	1,315	1,555	34,400	34,500	2,010	1,802	2,010
22,500	22,600	1,108	854	1,087	28,500	28,600	1,563	1,323	1,563	34,500	34,600	2,017	1,810	2,017
22,600	22,700	1,115	862	1,096	28,600	28,700	1,570	1,331	1,570	34,600	34,700	2,025	1,818	2,025
22,700	22,800	1,123	869	1,104	28,700	28,800	1,578	1,339	1,578	34,700	34,800	2,033	1,826	2,033
22,800	22,900	1,130	877	1,112	28,800	28,900	1,585	1,348	1,585	34,800	34,900	2,040	1,834	2,040
22,900	23,000	1,138	885	1,120	28,900	29,000	1,593	1,356	1,593	34,900	35,000	2,048	1,842	2,048

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —		
At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold
		Your tax is —					Your tax is —					Your tax is —		
35,000					41,000					47,000				
35,000	35,100	2,055	1,850	2,055	41,000	41,100	2,510	2,337	2,510	47,000	47,100	2,965	2,823	2,965
35,100	35,200	2,063	1,858	2,063	41,100	41,200	2,518	2,345	2,518	47,100	47,200	2,973	2,831	2,973
35,200	35,300	2,071	1,867	2,071	41,200	41,300	2,525	2,353	2,525	47,200	47,300	2,980	2,840	2,980
35,300	35,400	2,078	1,875	2,078	41,300	41,400	2,533	2,361	2,533	47,300	47,400	2,988	2,848	2,988
35,400	35,500	2,086	1,883	2,086	41,400	41,500	2,541	2,369	2,541	47,400	47,500	2,996	2,856	2,996
35,500	35,600	2,093	1,891	2,093	41,500	41,600	2,548	2,377	2,548	47,500	47,600	3,003	2,864	3,003
35,600	35,700	2,101	1,899	2,101	41,600	41,700	2,556	2,385	2,556	47,600	47,700	3,011	2,872	3,011
35,700	35,800	2,108	1,907	2,108	41,700	41,800	2,563	2,394	2,563	47,700	47,800	3,018	2,880	3,018
35,800	35,900	2,116	1,915	2,116	41,800	41,900	2,571	2,402	2,571	47,800	47,900	3,026	2,888	3,026
35,900	36,000	2,124	1,923	2,124	41,900	42,000	2,579	2,410	2,579	47,900	48,000	3,034	2,896	3,034
36,000					42,000					48,000				
36,000	36,100	2,131	1,931	2,131	42,000	42,100	2,586	2,418	2,586	48,000	48,100	3,041	2,904	3,041
36,100	36,200	2,139	1,940	2,139	42,100	42,200	2,594	2,426	2,594	48,100	48,200	3,049	2,913	3,049
36,200	36,300	2,146	1,948	2,146	42,200	42,300	2,601	2,434	2,601	48,200	48,300	3,056	2,921	3,056
36,300	36,400	2,154	1,956	2,154	42,300	42,400	2,609	2,442	2,609	48,300	48,400	3,064	2,929	3,064
36,400	36,500	2,162	1,964	2,162	42,400	42,500	2,616	2,450	2,616	48,400	48,500	3,071	2,937	3,071
36,500	36,600	2,169	1,972	2,169	42,500	42,600	2,624	2,458	2,624	48,500	48,600	3,079	2,945	3,079
36,600	36,700	2,177	1,980	2,177	42,600	42,700	2,632	2,467	2,632	48,600	48,700	3,087	2,953	3,087
36,700	36,800	2,184	1,988	2,184	42,700	42,800	2,639	2,475	2,639	48,700	48,800	3,094	2,961	3,094
36,800	36,900	2,192	1,996	2,192	42,800	42,900	2,647	2,483	2,647	48,800	48,900	3,102	2,969	3,102
36,900	37,000	2,199	2,004	2,199	42,900	43,000	2,654	2,491	2,654	48,900	49,000	3,109	2,977	3,109
37,000					43,000					49,000				
37,000	37,100	2,207	2,012	2,207	43,000	43,100	2,662	2,499	2,662	49,000	49,100	3,117	2,986	3,117
37,100	37,200	2,215	2,021	2,215	43,100	43,200	2,670	2,507	2,670	49,100	49,200	3,125	2,994	3,125
37,200	37,300	2,222	2,029	2,222	43,200	43,300	2,677	2,515	2,677	49,200	49,300	3,132	3,002	3,132
37,300	37,400	2,230	2,037	2,230	43,300	43,400	2,685	2,523	2,685	49,300	49,400	3,140	3,010	3,140
37,400	37,500	2,237	2,045	2,237	43,400	43,500	2,692	2,531	2,692	49,400	49,500	3,147	3,018	3,147
37,500	37,600	2,245	2,053	2,245	43,500	43,600	2,700	2,540	2,700	49,500	49,600	3,155	3,026	3,155
37,600	37,700	2,253	2,061	2,253	43,600	43,700	2,707	2,548	2,707	49,600	49,700	3,162	3,034	3,162
37,700	37,800	2,260	2,069	2,260	43,700	43,800	2,715	2,556	2,715	49,700	49,800	3,170	3,042	3,170
37,800	37,900	2,268	2,077	2,268	43,800	43,900	2,723	2,564	2,723	49,800	49,900	3,178	3,050	3,178
37,900	38,000	2,275	2,085	2,275	43,900	44,000	2,730	2,572	2,730	49,900	50,000	3,185	3,059	3,185
38,000					44,000					50,000				
38,000	38,100	2,283	2,094	2,283	44,000	44,100	2,738	2,580	2,738	50,000	50,100	3,193	3,067	3,193
38,100	38,200	2,290	2,102	2,290	44,100	44,200	2,745	2,588	2,745	50,100	50,200	3,200	3,075	3,200
38,200	38,300	2,298	2,110	2,298	44,200	44,300	2,753	2,596	2,753	50,200	50,300	3,208	3,083	3,208
38,300	38,400	2,306	2,118	2,306	44,300	44,400	2,761	2,604	2,761	50,300	50,400	3,215	3,091	3,215
38,400	38,500	2,313	2,126	2,313	44,400	44,500	2,768	2,613	2,768	50,400	50,500	3,223	3,099	3,223
38,500	38,600	2,321	2,134	2,321	44,500	44,600	2,776	2,621	2,776	50,500	50,600	3,231	3,107	3,231
38,600	38,700	2,328	2,142	2,328	44,600	44,700	2,783	2,629	2,783	50,600	50,700	3,238	3,115	3,238
38,700	38,800	2,336	2,150	2,336	44,700	44,800	2,791	2,637	2,791	50,700	50,800	3,246	3,123	3,246
38,800	38,900	2,344	2,158	2,344	44,800	44,900	2,798	2,645	2,798	50,800	50,900	3,253	3,132	3,253
38,900	39,000	2,351	2,167	2,351	44,900	45,000	2,806	2,653	2,806	50,900	51,000	3,261	3,140	3,261
39,000					45,000					51,000				
39,000	39,100	2,359	2,175	2,359	45,000	45,100	2,814	2,661	2,814	51,000	51,100	3,269	3,148	3,269
39,100	39,200	2,366	2,183	2,366	45,100	45,200	2,821	2,669	2,821	51,100	51,200	3,276	3,156	3,276
39,200	39,300	2,374	2,191	2,374	45,200	45,300	2,829	2,677	2,829	51,200	51,300	3,284	3,164	3,284
39,300	39,400	2,381	2,199	2,381	45,300	45,400	2,836	2,686	2,836	51,300	51,400	3,291	3,172	3,291
39,400	39,500	2,389	2,207	2,389	45,400	45,500	2,844	2,694	2,844	51,400	51,500	3,299	3,180	3,299
39,500	39,600	2,397	2,215	2,397	45,500	45,600	2,852	2,702	2,852	51,500	51,600	3,306	3,188	3,306
39,600	39,700	2,404	2,223	2,404	45,600	45,700	2,859	2,710	2,859	51,600	51,700	3,314	3,196	3,314
39,700	39,800	2,412	2,231	2,412	45,700	45,800	2,867	2,718	2,867	51,700	51,800	3,321	3,205	3,321
39,800	39,900	2,419	2,240	2,419	45,800	45,900	2,874	2,726	2,874	51,800	51,900	3,327	3,213	3,327
39,900	40,000	2,427	2,248	2,427	45,900	46,000	2,882	2,734	2,882	51,900	52,000	3,334	3,221	3,334
40,000					46,000					52,000				
40,000	40,100	2,435	2,256	2,435	46,000	46,100	2,889	2,742	2,889	52,000	52,100	3,341	3,229	3,341
40,100	40,200	2,442	2,264	2,442	46,100	46,200	2,897	2,750	2,897	52,100	52,200	3,348	3,237	3,348
40,200	40,300	2,450	2,272	2,450	46,200	46,300	2,905	2,759	2,905	52,200	52,300	3,354	3,245	3,354
40,300	40,400	2,457	2,280	2,457	46,300	46,400	2,912	2,767	2,912	52,300	52,400	3,361	3,253	3,361
40,400	40,500	2,465	2,288	2,465	46,400	46,500	2,920	2,775	2,920	52,400	52,500	3,368	3,261	3,368
40,500	40,600	2,472	2,296	2,472	46,500	46,600	2,927	2,783	2,927	52,500	52,600	3,375	3,269	3,375
40,600	40,700	2,480	2,304	2,480	46,600	46,700	2,935	2,791	2,935	52,600	52,700	3,382	3,277	3,382
40,700	40,800	2,488	2,313	2,488	46,700	46,800	2,943	2,799	2,943	52,700	52,800	3,388	3,286	3,388
40,800	40,900	2,495	2,321	2,495	46,800	46,900	2,950	2,807	2,950	52,800	52,900	3,395	3,294	3,395
40,900	41,000	2,503	2,329	2,503	46,900	47,000	2,958	2,815	2,958	52,900	53,000	3,402	3,302	3,402

If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —			If Form 1A, line 10 or Form WI-Z, line 1 is —		And you are —		
At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold	At least	But less than	Single	Married filing jointly	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
53,000					59,000					65,000				
53,000	53,100	3,409	3,310	3,409	59,000	59,100	3,815	3,754	3,815	65,000	65,100	4,221	4,160	4,221
53,100	53,200	3,415	3,318	3,415	59,100	59,200	3,822	3,761	3,822	65,100	65,200	4,228	4,167	4,228
53,200	53,300	3,422	3,326	3,422	59,200	59,300	3,828	3,767	3,828	65,200	65,300	4,235	4,174	4,235
53,300	53,400	3,429	3,334	3,429	59,300	59,400	3,835	3,774	3,835	65,300	65,400	4,241	4,180	4,241
53,400	53,500	3,436	3,342	3,436	59,400	59,500	3,842	3,781	3,842	65,400	65,500	4,248	4,187	4,248
53,500	53,600	3,442	3,350	3,442	59,500	59,600	3,849	3,788	3,849	65,500	65,600	4,255	4,194	4,255
53,600	53,700	3,449	3,359	3,449	59,600	59,700	3,855	3,794	3,855	65,600	65,700	4,262	4,201	4,262
53,700	53,800	3,456	3,367	3,456	59,700	59,800	3,862	3,801	3,862	65,700	65,800	4,268	4,207	4,268
53,800	53,900	3,463	3,375	3,463	59,800	59,900	3,869	3,808	3,869	65,800	65,900	4,275	4,214	4,275
53,900	54,000	3,470	3,383	3,470	59,900	60,000	3,876	3,815	3,876	65,900	66,000	4,282	4,221	4,282
54,000					60,000					66,000				
54,000	54,100	3,476	3,391	3,476	60,000	60,100	3,883	3,822	3,883	66,000	66,100	4,289	4,228	4,289
54,100	54,200	3,483	3,399	3,483	60,100	60,200	3,889	3,828	3,889	66,100	66,200	4,295	4,235	4,295
54,200	54,300	3,490	3,407	3,490	60,200	60,300	3,896	3,835	3,896	66,200	66,300	4,302	4,241	4,302
54,300	54,400	3,497	3,415	3,497	60,300	60,400	3,903	3,842	3,903	66,300	66,400	4,309	4,248	4,309
54,400	54,500	3,503	3,423	3,503	60,400	60,500	3,910	3,849	3,910	66,400	66,500	4,316	4,255	4,316
54,500	54,600	3,510	3,432	3,510	60,500	60,600	3,916	3,855	3,916	66,500	66,600	4,323	4,262	4,323
54,600	54,700	3,517	3,440	3,517	60,600	60,700	3,923	3,862	3,923	66,600	66,700	4,329	4,268	4,329
54,700	54,800	3,524	3,448	3,524	60,700	60,800	3,930	3,869	3,930	66,700	66,800	4,336	4,275	4,336
54,800	54,900	3,530	3,456	3,530	60,800	60,900	3,937	3,876	3,937	66,800	66,900	4,343	4,282	4,343
54,900	55,000	3,537	3,464	3,537	60,900	61,000	3,943	3,882	3,943	66,900	67,000	4,350	4,289	4,350
55,000					61,000					67,000				
55,000	55,100	3,544	3,472	3,544	61,000	61,100	3,950	3,889	3,950	67,000	67,100	4,356	4,295	4,356
55,100	55,200	3,551	3,480	3,551	61,100	61,200	3,957	3,896	3,957	67,100	67,200	4,363	4,302	4,363
55,200	55,300	3,558	3,488	3,558	61,200	61,300	3,964	3,903	3,964	67,200	67,300	4,370	4,309	4,370
55,300	55,400	3,564	3,496	3,564	61,300	61,400	3,971	3,910	3,971	67,300	67,400	4,377	4,316	4,377
55,400	55,500	3,571	3,505	3,571	61,400	61,500	3,977	3,916	3,977	67,400	67,500	4,383	4,323	4,383
55,500	55,600	3,578	3,513	3,578	61,500	61,600	3,984	3,923	3,984	67,500	67,600	4,390	4,329	4,390
55,600	55,700	3,585	3,521	3,585	61,600	61,700	3,991	3,930	3,991	67,600	67,700	4,397	4,336	4,397
55,700	55,800	3,591	3,529	3,591	61,700	61,800	3,998	3,937	3,998	67,700	67,800	4,404	4,343	4,404
55,800	55,900	3,598	3,537	3,598	61,800	61,900	4,004	3,943	4,004	67,800	67,900	4,411	4,350	4,411
55,900	56,000	3,605	3,544	3,605	61,900	62,000	4,011	3,950	4,011	67,900	68,000	4,417	4,356	4,417
56,000					62,000					68,000				
56,000	56,100	3,612	3,551	3,612	62,000	62,100	4,018	3,957	4,018	68,000	68,100	4,424	4,363	4,424
56,100	56,200	3,618	3,558	3,618	62,100	62,200	4,025	3,964	4,025	68,100	68,200	4,431	4,370	4,431
56,200	56,300	3,625	3,564	3,625	62,200	62,300	4,031	3,970	4,031	68,200	68,300	4,438	4,377	4,438
56,300	56,400	3,632	3,571	3,632	62,300	62,400	4,038	3,977	4,038	68,300	68,400	4,444	4,383	4,444
56,400	56,500	3,639	3,578	3,639	62,400	62,500	4,045	3,984	4,045	68,400	68,500	4,451	4,390	4,451
56,500	56,600	3,646	3,585	3,646	62,500	62,600	4,052	3,991	4,052	68,500	68,600	4,458	4,397	4,458
56,600	56,700	3,652	3,591	3,652	62,600	62,700	4,059	3,998	4,059	68,600	68,700	4,465	4,404	4,465
56,700	56,800	3,659	3,598	3,659	62,700	62,800	4,065	4,004	4,065	68,700	68,800	4,471	4,411	4,471
56,800	56,900	3,666	3,605	3,666	62,800	62,900	4,072	4,011	4,072	68,800	68,900	4,478	4,417	4,478
56,900	57,000	3,673	3,612	3,673	62,900	63,000	4,079	4,018	4,079	68,900	69,000	4,485	4,424	4,485
57,000					63,000					69,000				
57,000	57,100	3,679	3,618	3,679	63,000	63,100	4,086	4,025	4,086	69,000	69,100	4,492	4,431	4,492
57,100	57,200	3,686	3,625	3,686	63,100	63,200	4,092	4,031	4,092	69,100	69,200	4,499	4,438	4,499
57,200	57,300	3,693	3,632	3,693	63,200	63,300	4,099	4,038	4,099	69,200	69,300	4,505	4,444	4,505
57,300	57,400	3,700	3,639	3,700	63,300	63,400	4,106	4,045	4,106	69,300	69,400	4,512	4,451	4,512
57,400	57,500	3,706	3,646	3,706	63,400	63,500	4,113	4,052	4,113	69,400	69,500	4,519	4,458	4,519
57,500	57,600	3,713	3,652	3,713	63,500	63,600	4,119	4,058	4,119	69,500	69,600	4,526	4,465	4,526
57,600	57,700	3,720	3,659	3,720	63,600	63,700	4,126	4,065	4,126	69,600	69,700	4,532	4,471	4,532
57,700	57,800	3,727	3,666	3,727	63,700	63,800	4,133	4,072	4,133	69,700	69,800	4,539	4,478	4,539
57,800	57,900	3,734	3,673	3,734	63,800	63,900	4,140	4,079	4,140	69,800	69,900	4,546	4,485	4,546
57,900	58,000	3,740	3,679	3,740	63,900	64,000	4,147	4,086	4,147	69,900	70,000	4,553	4,492	4,553
58,000					64,000					70,000				
58,000	58,100	3,747	3,686	3,747	64,000	64,100	4,153	4,092	4,153	70,000 or more plus 6.77% of taxable income over \$70,000.	4,556	4,495	4,556	
58,100	58,200	3,754	3,693	3,754	64,100	64,200	4,160	4,099	4,160					
58,200	58,300	3,761	3,700	3,761	64,200	64,300	4,167	4,106	4,167					
58,300	58,400	3,767	3,706	3,767	64,300	64,400	4,174	4,113	4,174					
58,400	58,500	3,774	3,713	3,774	64,400	64,500	4,180	4,119	4,180					
58,500	58,600	3,781	3,720	3,781	64,500	64,600	4,187	4,126	4,187					
58,600	58,700	3,788	3,727	3,788	64,600	64,700	4,194	4,133	4,194					
58,700	58,800	3,794	3,734	3,794	64,700	64,800	4,201	4,140	4,201					
58,800	58,900	3,801	3,740	3,801	64,800	64,900	4,207	4,147	4,207					
58,900	59,000	3,808	3,747	3,808	64,900	65,000	4,214	4,153	4,214					